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VOL. XL., No. 30.

The Solicitors' Journal and Reporter.

LONDON, MAY 23, 1896.

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CURRENT TOPICS.

MR. RICHARD CLARENCE HALSE, solicitor, who has been elected an alderman of the City of London in the place of Sir JAMES WHITEHEAD, is the head of the firm of Messrs. HALSES & Co., of 61, Cheapside. He was elected a common councilman in 1877, and was appointed deputy in 1888. He has filled the chair of all the important committees of the Corporation, and represents the City on the Thames Conservancy Board.

WE MAY remind our readers that the 36th anniversary dinner of the Solicitors' Benevolent Association is to take place on Tuesday, the 16th of June, at the Hôtel Métropole under the chairmanship of Mr. LEWIS FRY, M.P. We understand that, in addition to an influential list of stewards, the chairman has been promised the support of Lord JAMES OF HEREFORD, Sir EDWARD FRY, the President of the Incorporated Law Society, the Rev. Canon AINGER, Sir F. LOCKWOOD, Q.C., M.P., Lieut.-General Sir H. HAVELOCK-ALLAN, Bart., M.P., and others.

WE HAVE already called attention to the fact that the Divisional Court (WRIGHT and KENNEDY, JJ.) in *Huntington* v. *Commissioners of Inland Revenue* (*ante*, p. 212, 44 W. R. 300), have held that where, under a foreclosure order made for the purpose of enforcing an equitable charge on land, the mortgagor is directed to convey the legal estate, the conveyance is liable to *ad valorem* stamp duty as a conveyance on sale. How a conveyance made in the course of working out the rights of the parties under a foreclosure order comes to be a conveyance made "upon the sale" of the property within the meaning of section 54 of the Stamp Act, 1891, is a question upon which the judgments of the learned judges do not throw very much light. They start from a contract of mortgage: as a result of this contract, it is said, a conveyance takes place, and the consideration for the conveyance is the mortgage debt. Hence there is a conveyance under a contract, and a pecuniary consideration for the conveyance. Of course the answer is that the contract is a contract of mortgage, not of sale, and the foreclosure is an incident added by law, which does not at all depend on the contract between the parties. The decision, however, taking it for what it is worth, seems to apply also to a foreclosure order under a legal mortgage. In this case no conveyance is required, but section 54 extends the term "conveyance on sale" to every order of a court whereby property or any interest in property is upon the sale thereof vested in a purchaser. There is an

much a sale in the one case as in the other, and since the effect of the order of foreclosure is "to vest the ownership of and the beneficial title to the land for the first time in the person who previously was a mere incumbrancer" (*per* Lord Selborne, C., in *Heath* v. *Pugh*, 6 Q. B. D., p. 360), it seems probable that an "interest in property" is vested in the purchaser within the words of section 54. It might be supposed therefore that the Inland Revenue Commissioners, on the authority of *Huntington's case* would claim *ad valorem* stamp duty on foreclosure orders, and we are informed that, in answer to an inquiry, they have intimated that in their opinion they are entitled to do so. It may be predicted with some confidence that sooner or later *Huntington's case* will be overruled, but meanwhile the decision will be productive of no slight inconvenience and expense.

The judgment of the Court of Appeal in *Re Kingston Cotton Mill Co.* (*Limited*) places a reasonable limit on the burden imposed upon an auditor. The extent of his obligation has already been defined in *Re London and General Bank* (44 W. R. 80; 1895, 2 Ch. 673). He is not, said Lindley, L.J., bound to do more than exercise reasonable care and skill in making inquiries and investigations. He is not an insurer, and he does not guarantee that the books of the company correctly show the true position of its affairs. "He must be honest—that is, he must not certify what he does not believe to be true, and he must take reasonable care and skill before he believes that what he certifies is true.' In *Re Kingston Cotton Mill Co.* (*Limited*) the question was whether the auditors had acted up to this standard. The manager of the company for several years made the company appear to be carrying on business at a profit by falsifying the value of the stock-in-trade, which consisted of cotton and yarn in the company's mills. He submitted to the auditors a summary, signed by himself, in which the stock-in-trade was exaggerated both as to quantity and value. The auditors, in reliance on the manager, accepted this summary and entered the amount in the balance-sheet, stating it to be "as per manager's certificate." Had there been anything to arouse their suspicions, it seems that there were means by which the misstatements could have been discovered. There were books which shewed the quantities of cotton bought and of yarn sold during the year, and by comparing these with the amount in stock at the beginning of the year an estimate of the actual stock-in-trade could have been made sufficiently near to reveal the falsification. Vaughan Williams, J., held that the auditors ought to have gone behind the manager's summary, and should have entered upon this inquiry. The Court of Appeal, on the contrary, hold that, in the absence of circumstances to arouse suspicion, there was no need for them to do so. In fact, there was no ground for suspicion. The manager was competent and was of good character, and in such a matter they were entitled to rely upon him. It is no part of an auditor's duty, says Lindley, L.J., to take stock. He must rely on other people for the details of the stock-in-trade in hand. And the omission of the auditors to verify the details did not, in the present case, imply any lack of reasonable care on their part. The manager, it was pointed out, had no apparent interest in falsifying the returns such as a cashier may have, and his estimate might reasonably be taken by the auditors without further inquiry. Lopes, L.J., put the whole matter epigrammatically. An auditor is not bound to be a detective, or to approach his work with suspicion, or with a foregone conclusion that there is something wrong. He is a watch dog, but not a bloodhound.

The cases in which appeals from the City of London Court have been unable to be decided, or have been decided with great difficulty, owing to the absence of any judge's note, have been very numerous of recent years. Judge after judge of the High Court has called attention to the great inconvenience arising from the non-compliance with the rule, followed in most courts, that the judge should take a note of the material facts given in evidence and the points of law argued before him. The authorities at the City of London Court are usually impervious to any remonstrance on the part of her Majesty's judges, but some remarks made by the Lord Chief Justice in a recent case have called forth a reply. The grounds upon which it is sought to justify the practice (or want of practice) at the City of London Court seem to be twofold—there is no time to take a note, and, secondly, the Corporation supply a copy of the shorthand notes to any *poor* litigant free of charge. As to the first point, no doubt the pressure of work is often very great, but the fact that there is much work to do is no reason for doing it imperfectly, and for a judge to hear a case of ordinary difficulty without taking a note (and more particularly when he is expressly asked to do so at the hearing) is imperfect work; it is not probable that the business of the court would suffer if a little additional time were spent in taking a brief note of the cases; the probabilities are rather the other way. The second argument was wholly refuted by the Lord Chief Justice in his remarks made on Monday last in *Sutton* v. *London, Chatham, and Dover Railway Co.* A shorthand note is not the kind of material upon which judges of the High Court ought to be expected to work; it is a very different thing from the succinct note made by a trained lawyer who is hearing a case; and to save the time of the inferior court at the expense (in case of an appeal) of the High Court is a strange notion of economy. Again, this shorthand note is only supplied to *poor* litigants, others have to pay it may be ten, it may be twenty, pounds for the privilege of having these very inadequate materials to place before the appellate tribunal. The result is that an intending appellant must either ask as a favour *in formâ pauperis* for these bulky notes or must submit to pay heavily for them; and when he has got them he can only put before the High Court a congeries of irrelevant evidence and interlocutory observations of judge and counsel, mingled with the material facts and the decision upon them. Surely it is time that this hardship to litigants in the City of London Court should cease; it can hardly be necessary to resort to a short Act of Parliament for the purpose.

In commenting recently (*ante*, p. 368) on the judgment of the House of Lords in *Hood Barrs* v. *Heriot*, we pointed out that the decision did not touch the principle stated in the judgment of Davey, L.J., in *Hood Barrs* v. *Cathcart* (*No.* 1) (42 W. R. 628; 1894, 2 Q. B. 559) as to arrears of a married woman's income not accruing due till after the date of the judgment against her. The same view of the effect of the decision has now been taken by the Court of Appeal in *Whiteley* v. *Edwards*. There is, of course, a great difference, for the purpose of enforcing judgment against a married woman whose property is subject to a restraint on anticipation, between arrears of income which have accrued due before the judgment and arrears which do not accrue due till after the judgment. In *Hood Barrs* v. *Cathcart* (*No.* 1) the plaintiff sought to issue execution against arrears which had accrued due after the date of the judgment; and Davey, L.J., who delivered the judgment of the Court of Appeal, pointed out that this could not be done without overriding the restraint on anticipation. "If," he said, "we were to allow successive receivership orders to be issued as the rents or income not due at the date of the judgment fell due, we should be giving an anticipating operation to the judgment." The judgment in that case, following the form in *Scott* v. *Morley* (36 W. R. 67, 20 Q. B. D. 120), limited execution to separate property of the married woman not subject to restraint, and the Court of Appeal held that this meant not subject to restraint at the date of the judgment. In *Hood Barrs* v. *Cathcart* (*No.* 2) (42 W. R. 631; 1894, 2 Q. B. 567) exactly the same point came up for decision, but a separate judgment was delivered this time by Kay, L.J., and here the theory was advanced that the restraint on anticipation continued till the arrears of income actually reached the hands of the married woman. This theory, which was unnecessary for the determination of the case, was subsequently adopted by both branches of the Court of Appeal in cases where the arrears of income had accrued due before the date of the judgment, with the result that since they were thus deemed to be subject to restraint at the date of the judgment, they were saved from execution. But the House of Lords, when in *Hood Barrs* v. *Heriot* they rejected this theory, only decided that at the date of the judgment the restraint on anticipation was gone as to arrears

already accrued due, and so these arrears were liable to the judgment. The decision did not deal with the case where the income sought to be taken had not accrued due at the date of the judgment, and was accordingly still subject to restraint. On the principle laid down by Lord DAVEY it is excluded from the operation of the judgment, and so the Court of Appeal in the case mentioned above have now decided.

THE CASE of *Reg.* v. *Pockett*, recently tried before HAWKINS, J., is another example of the gradual change coming over the opinions of the judges as to what constitutes a "false pretence." All authorities agree that in order to convict a person under 24 & 25 Vict. c. 96, s. 88, of obtaining property by a false pretence, it is necessary to prove that he falsely pretended that a fact existed. It is also agreed that a mere promise to do some act is not within the statute. No one, probably, will argue that if a man obtains goods by promising to pay for them in the future and fails to do so, he is, as a rule, guilty of a false pretence, or that he should be punished criminally. If, however, a man obtains property by falsely representing that he has an intention to do something, when in truth he has no such intention, is he guilty of a misdemeanour under the statute? The old cases all say, No; but recent cases shew great modifications of these opinions. Thus, in the case of *Reg.* v. *Lee* (L. & C. 309), tried in 1863, the defendant obtained £10 from the prosecutor by falsely representing that he was going to pay (or had to pay) his rent on a certain day, and that he wanted £10 to make up the required sum. In truth he had no intention whatever of paying his rent, but had arranged to start for New Zealand before the day named; and as soon as he got the £10 he actually left home with the intention of going there, but was arrested on the way. The Court for Crown Cases Reserved, however, unanimously held that the defendant had made no false pretence of any existing fact. In 1889 the case of *Reg.* v. *Gordon* (23 Q. B. D. 354) was argued before the court. In this case the defendant, who was a moneylender, advertised his readiness to lend money on note of hand alone, without security, at very low interest. X. applied for a loan of £100, and the defendant promised to lend him this sum at 5 per cent. on a certain day on his signing a promissory note for that amount, and asked him for 10s. 6d. for expenses. On the day fixed he induced X. and his son to sign a joint promissory note for £100, and also to sign an agreement (which they did not read) to repay him £100 in consideration of a loan of £60, the other £40 being expressed to be for interest. When these two documents were signed, the defendant handed X. £60, and refused to take it back or to give more. The indictment against GORDON contained several counts, but one only was considered by the court. That count was under section 90 of the statute, and charged the defendant with having induced X. and his son to make the promissory note by means of the false pretence "that he was prepared to pay to them, or one of them, £100." The court held that the conviction on this count should be affirmed. WILLS, J., said in the course of his judgment: "I find it difficult to see why an allegation as to the present existence of a state of mind *may* not be under some circumstances as much an allegation of an existing fact as an allegation with respect to anything else." The court, however, were apparently afraid to endorse this opinion, and, shirking the difficulty, held the count to be good on the ground that, apart from any question of an existing state of mind, there was a false pretence of an existing fact—*i.e.*, that the money was ready for the prosecutors on their signing the note. Between a false pretence that the money is ready to be paid over on the note being signed and a false pretence that it is intended to pay the money immediately on the note being signed the difference seems to be practically microscopic. In *Pockett's case* the defendant was convicted on several counts, all held to be good by HAWKINS, J. One of these alleged that POCKETT obtained 10s. 6d. for expenses from one PHELAN by falsely pretending "that he was then willing and prepared to advance the sum of £5 to D. G. PHELAN without security, if the character of the said PHELAN was satisfactory." This certainly seems to be a representation of a state of mind. It is to be hoped, therefore, that the judges have advanced yet another step since *Gordon's case* was argued, and are now prepared to boldly acknowledge that a false pretence as to an existing state of mind may be a false pretence within the statute. Surely the existence of a deliberate intention is an existing fact. If so, when such an intention does exist, is it not a false pretence of an existing fact to pretend that an entirely opposite intention does really exist? No one, of course (except the accused), can really say what his intention was, or what was in his mind; but, as in other cases where intention is in issue, it is for the jury to say whether, on the evidence before them, they are satisfied that the alleged intention did exist. Probably if *Lee's case* were argued now, the defendant would have to do the twelve months' hard labour to which he was sentenced.

THE COUNTY COURT RULES, 1896.

THE experience gained from the volume of business transacted in the county courts year by year necessarily reveals from time to time defects in the existing procedure and practice of those courts requiring amendment. Hence it is that at intervals new County Court Rules are framed in exercise of the power for that purpose contained in section 164 of the County Courts Act, 1888 (51 & 52 Vict. c. 43).

"The County Court Rules, 1896," which come into operation on the 1st of June next, and are dated the 15th of April last, do not effect any startling alteration in county court procedure or practice, and will be none the less acceptable to the profession on this account. They are fifteen in number, and may be cited as the County Court Rules, 1896, or each rule may be treated as if it had been one of the County Court Rules, 1889, and had been numbered therein by the number of the order and rule placed in the margin opposite each of those rules. Moreover, it is expressly provided that the new rules shall be read and construed as if they were contained in the County Court Rules, 1889, while any reference in the last-mentioned rules to a rule now annulled shall be construed as referring to the new rule by which it is replaced.

We will now briefly indicate the main features of the new County Court Rules, premising that an order and rule therein referred to by number means the order and rule so numbered in the existing County Court Rules issued prior to 1896.

Various provisions are introduced into order 5 (commencement of action) respecting proceedings by assignees of debts and other legal choses in action. Thus an assignee is now required to state in the præcipe and summons and in the particulars (if any) the fact that he *is* an assignee, and also the name address, and description of the assignor (Rule 5*a*); ord. 6, r. 3, which merely obliged him to state in his particulars the name and description of the assignor, being accordingly annulled (rule 3). It is also provided (rule 2) that the assignee shall not be entitled to issue a default summons under section 86 of the County Courts Act, 1888 (51 & 52 Vict. c. 43), and that where he applies for leave to issue a summons for service out of the prescribed county court district the affidavit shall state, according to the Form 14F in the appendix, the name, address, and description of the person with whom the debt assigned was originally contracted, and that such debt has been absolutely assigned in writing to the proposed plaintiff, and that express notice in writing of such assignment has been given to the debtor (rule 4). On the subject of interpleader in an action by an assignee, when the assignment is disputed or the defendant has notice of conflicting claims to the debt, chose in action, or chattel sued for, there are various new provisions replacing rules 13 and 14 of order 27 now annulled. It is quite unnecessary to refer to these in detail; moreover, the exigencies of space prevent our doing so. Suffice it to say that their aim appears to be to make the practice and procedure of the county courts on this subject harmonize with that of the High Court, to facilitate the speedy determination of the matters at issue between the claimant and the plaintiff, and to relieve the defendant from the ambiguous position of a stakeholder by enabling him to bring the money or subject matter in dispute into court to abide its decision. In this connection it may be useful to mention that the new rules expressly provide that the provisions as to discovery and trial, costs, and incidental matters contained

in orders 16 and 22 respectively shall, with necessary modifications, apply to interpleader proceedings, and that the judge may in and for the purposes of any such proceedings make all such orders as to costs and all other matters (including the repayment to the defendant of any costs paid by him into court and the disposal of any money, chose in action, goods, or chattels paid or brought by the defendant into court) as may be just and reasonable (rule 11 (8)).

A new rule (6*a*) is now added to order 7 (plaint-note and summons), whereby it is provided that where a defendant has, *after* the entry of the plaint, removed from the district in which the ordinary summons was required to be served, a succession summons may be issued for service on such defendant in any other district to which he has removed. This rule will set at rest a doubt that had arisen as to the applicability of ord. 6, r. 6, to such circumstances, and will, it is believed, prove beneficial in practice.

With regard to transferred litigation, the new rules contain various provisions which must now be noticed. Where any action, matter, or proceeding is desired to be transferred from one court to another, under the provisions of the County Court Act, 1888 (51 & 52 Vict. c. 43), or the existing County Court Rules, it is now, for the first time, prescribed that three clear days' notice in writing of the intended application shall be given by the applicant to the registrar of the court from which the transfer takes place and also to all parties concerned. This new rule, which does not limit the power of the judge *mero motu* to order a transfer, although its provisions have not been complied with, and which enables him where a transfer is ordered to make such order as to costs incurred before or occasioned by such transfer as he shall think fit, will form rule 9 of order 8. It is likewise provided (ord. 33, r. 12) that the provisions of this rule (rule 9) shall apply to a case where the transfer is occasioned by the fact that the registrar of a court to which any proceedings have been transferred from the High Court, or his partner or clerk, has acted as solicitor for any party to such proceedings.

The important subject of payment of money into or out of court has given rise to various provisions in the new rules which do not call for special notice. It may, however, be stated that they will enable the court to allow a plaintiff costs properly incurred by him, even in cases where the debt and costs have been paid into court more than five clear days before the day fixed for the trial. Moreover, it is also provided that the fact of payment into court shall not be communicated to a jury, who shall be required to find the amount of the debt or damages, as the case may be, without reference to any payment into court. This particular rule, it should be mentioned, is identical with rule 22 of order 22 of the Supreme Court Rules issued in November, 1893.

The remaining rules may be briefly dismissed. To order 22 (trial) r. 4*a* is now added, providing that when an action is settled, withdrawn, or adjourned before the return day the registrar shall be duly informed of the fact by the party at whose instance the jury was summoned, and shall notify such fact to the jurors. On the other hand, order 50*a* will not comprise rule 6*b*, which, with regard to a solicitor's costs (where the employment of counsel before an arbitrator or on an inquiry or Admiralty reference before the registrar has been certified for by the judge), provides that there may be allowed to the solicitor instructing such counsel, in addition to items 80 and 81 of the scale, such items as may be allowed when the judge certifies for counsel on any interlocutory motion or application.

Two new rules on the subject of fines, forming rules 11 and 12 of order 50*b*, lastly claim our attention. They have obviously been framed to facilitate the recovery of unpaid fines. They respectively provide that the registrar shall report to the judge if a fine imposed has not been paid (rule 11), and that where, by an order imposing a fine, a sum is directed to be paid by instalments, and default is made in the payment of any *one* instalment, the same proceedings may be taken as if default had been made in payment of *all* the instalments remaining unpaid (rule 12). The latter of these two rules is identical in terms with one of the provisions contained in section 7 of the Summary Jurisdiction Act, 1879 (42 & 43 Vict. c. 49).

An appendix of forms will be found at the end of the new rules. These, it is provided, shall be used as if they were contained in the appendix to the County Court Rules, 1889, and, when it is so expressed, shall be used instead of the corresponding forms contained in such last-mentioned appendix as in the appendix to the County Court Rules, 1892, or in the appendix to the County Court Rules, 1895, as the case may be.

LEGISLATION IN PROGRESS.

LAW OF DIVORCE.—In Committee on the Law of Divorce Amendment Bill the House of Lords have adhered to the part of clause 1 which prohibits the solemnization in any church or chapel of the Church of England of the marriage of any person whose former marriage has been dissolved on the ground of his or her adultery or crime, and whose former husband or wife, as the case may be, is living; but they have rejected the stringent words at the end of the clause providing that any marriage solemnized contrary to the provisions of the Act with the knowledge of both the parties thereto should be void.

BILLS ADVANCED.—The Land Charges Bill and the Stannaries Bill have passed through Committee, and the Short Titles Bill has been read a third time in the House of Lords.

REVIEWS.

BOOKS RECEIVED.

The Principles of Equity and the Equity Practice of the County Court. For the use of Practitioners in the Chancery Division of the High Court of Justice and in the County Court. With Precedents and Forms of Particulars of Claim and Defendants' Statements, Notices of Motion, Affidavits, Judgments, Orders, and other Proceedings. By ANDREW THOMSON, Esq., B.A., LL.D., Barrister-at-Law. William Clowes & Sons (Limited).

Military Law and Precedents. By WILLIAM WINTHROP, Colonel United States Army. Second edition, revised and enlarged. In two volumes. Sampson Low, Marston, & Co.

The Political Laws of the South African Republic. With an Appendix containing the Constitution of the Orange Free State. Translated by W. A. MACFADYEN, B.A., LL.D., Advocate. William Clowes & Sons (Limited).

Short Practical Company Forms. By T. EUSTACE SMITH, Barrister-at-Law; assisted by ROLAND E. VAUGHAN WILLIAMS, Barrister-at-Law. Stevens & Haynes.

A Guide to the Law of Distress for Rent, including the Statutes thereon from 1266 to 1895, with Notes and References and the Rules, Table of Fees, and Forms under the Acts 1888 to 1895; also Replevin, Recovery of Possession of Tenements, and kindred subjects, and a Table of Fees under the Sheriffs Act, 1887. By R. T. HUNTER, Chief Clerk, County Court, Stockton-on-Tees. Seventh edition. Waterlow & Sons (Limited).

NEW ORDERS, &c.

COUNTY COURTS, ENGLAND.

PROCEDURE.

THE COUNTY COURT RULES, 1896.

These Rules may be cited as the County Court Rules, 1896, or each Rule may be cited as if it had been one of the County Court Rules, 1889, and had been numbered therein by the number of the Order and Rule placed in the margin opposite each of these Rules.

An Order and Rule referred to by number in these Rules shall mean the Order and Rule so numbered in the County Court Rules, 1889, or in the County Court Rules, 1892, or in the County Court Rules, 1895, as the case may be.

These Rules shall be read and construed as if they were contained in the County Court Rules, 1889. The forms in the Appendix shall be used as if they were contained in the Appendix to the County Court Rules, 1889, and when it is so expressed shall be used instead of the corresponding forms contained in such last-mentioned Appendix, or in the Appendix to the County Court Rules, 1892, or in the Appendix to the County Court Rules, 1895, as the case may be.

Where any Rule or form hereby annulled is referred to in any of the County Court Rules, 1889, or in the County Court Rules, 1892, or the County Court Rules, 1895, or the Appendices thereto, the reference to such Rule or form shall be construed as referring to the Rule or form hereby prescribed to be used in lieu thereof.

ORDER V.

Commencement of Action.

1. *Order V., Rule 5a. Particulars to be stated in præcipe, &c., where assignee sues.*] In all cases where an assignee of a debt or other legal chose in action sues, the fact that he is such assignee, and the name, address, and description of the assignor, shall be stated in the præcipe and summons, and in the particulars (if any).

2. *Order V., Rule 5b. Assignee not entitled to issue default summons. 51 & 52 Vict. c. 43, s. 86.*] An assignee of a debt or other legal chose in action shall not be entitled to issue a default summons under section eighty-six of the Act.

3. *Order VI., Rule 3, annulled.*] Order VI., Rule 3, is hereby annulled.

4. *Order V., Rule 9b* (1). *Particulars to be stated in affidavit for leave to issue summons under 51 & 52 Vict. c. 43, s. 74, where plaintiff is an assignee. Form* 14F.] Where application is made on behalf of an assignee of a debt for leave under section 74 of the Act to enter a plaint and issue a summons for service out of the district, the affidavit required by Order V., Rule 9*a* to be made on such application shall state, according to the Form 14F in the Appendix, the name, address, and description of the person with whom such debt was originally contracted, and that such debt has been absolutely assigned in writing to the proposed plaintiff, and that express notice in writing of such assignment has been given to the debtor.

ORDER VII.

Plaint Note and Summons.

5. *Order VII., Rule 6a. Successive summons where defendant removes from district after entry of plaint.*] Where an ordinary summons, whether issued for service in or out of the district, has not been served by reason of the defendant having after the entry of the plaint removed out of the district in which such summons was required to be served, a successive summons may be issued under the last preceding rule for service on such defendant in any other district to which he has removed.

ORDER VIII.

Consolidation of Actions or Stay of Proceedings.

Transfer.

6. *Order VIII., Rule 9. Application for transfer under last Rule or 51 & 52 Vict. c. 43, s. 85, or Order XXXIII., Rule 12. Costs before or occasioned by transfer.*] Where application is intended to be made for the transfer of any action, matter, or proceeding under section eighty-five of the Act, or under the last preceding Rule or under Order XXXIII., Rule 12, three clear days' notice in writing of such intended application shall be given by the applicant to the Registrar of the Court in which such action, matter, or proceeding is pending, and to all parties who may be affected by such application, but the judge may at any time, by consent of all parties, or without such consent if he shall think fit, order a transfer although this Rule has not been complied with. When a transfer is ordered the judge may make such order as to costs incurred before or occasioned by such transfer as he shall think fit.

ORDER IX.

Discontinuance, Confession, Admission, and Payment into or out of Court.

Order IX., Rule 11, paragraph (3) from "the Court may in its discretion" to "in any such case," and Order IX., Rule 12, are hereby annulled, and the following Rule 12*a* shall stand in lieu thereof:

7. *Order IX., Rule 12a. Acceptance of amount paid in in satisfaction of claim. Provision as to costs. Form* 104A.] If the plaintiff elects to accept, in satisfaction of his claim, such money as shall have been paid into Court by the defendant, whether the same has been paid in in due time or not, or with or without costs, or with or without a notice of denial of liability, he shall send to the Registrar and to the defendant by post, or leave at the Registrar's office and at the defendant's dwelling or place of business, a written notice according to the Form 104A in the Appendix stating such acceptance, within such reasonable time before the return day as the time of payment by the defendant has permitted.

(2.) Thereupon the action shall abate, except as herein provided, and the plaintiff shall not be liable to any costs incurred by the defendant after receiving such notice.

(3.) In any such case the Court may in its discretion order the defendant to pay such fees and costs, beyond the fees and costs (if any) paid into Court by the defendant, as the plaintiff may have properly incurred for work done before the receipt of notice of payment into Court, and in attending the Court to obtain the order for the same (including, if the Judge on consideration of the facts of the case shall so order, any of the items which might have been allowed by order of the Judge at the trial), but no hearing fee shall be charged.

(4.) If the plaintiff intends to apply for such costs he shall give notice of his intention in his notice of acceptance of the sum paid in, according to the Form 104A in the Appendix.

(5.) In default of such notice of acceptance by the plaintiff the action may proceed.

(6.) The following words shall be inserted after the words "avoid further costs" in paragraph 3 of the indorsement on the back of Form 11 in the Appendix, viz., "unless the judge orders you to pay any further costs properly incurred by the plaintiff before receiving notice of such payment": and the same words, with the substitution of "or" for "unless," shall be added at the end of paragraph 4 of such indorsement.

8. *Order IX., Rule 23. Payment not to be communicated to jury.*] Where an action or matter is tried with a jury, no communication to the jury shall be made until after the verdict is given, either of the fact that money has been paid into Court, or of the amount paid in. The jury shall be required to find the amount of the debt or damages, as the case may be, without reference to any payment into Court.

ORDER XXII.

Trial.

9. *Order XXII., Rule 4a. Notice to jurors where action settled, withdrawn, or adjourned before return day.*] Where a jury has been summoned, but before the return day the action or matter is settled or withdrawn, it shall be the duty of the party at whose instance the jury was summoned to inform the Registrar of the fact; and the Registrar shall thereupon return the deposit, and shall, unless the attendance of the persons summoned as jurors is required in any other action or matter, forthwith send notice by post to such persons that their attendance will not be required; and where in like case the action or matter is adjourned before the return day, the Registrar shall forthwith send notice by post to the persons summoned as jurors of the adjournment, and of the day on which their attendance will be required.

ORDER XXVII.

Interpleader.

10. *Addition to Order XXVII., Rule 1. Order for possession fees where claim admitted.*] The following words shall be added to Order XXVII., Rule 1, viz.:—

And the Judge may, if he shall think fit, on application by the high bailiff, make an order for payment of any such fees or expenses by the execution creditor to the high bailiff. Any such application shall be made in writing, and intituled in the matter of the execution, and three clear days' notice in writing thereof shall be given by the high bailiff to the execution creditor.

Order XXVII., Rules 13 and 14, and Forms 134 to 138, are hereby annulled, and the following Rules and forms shall stand in lieu thereof:

11. *Order XXVII., Rule 13a. Interpleader in action by assignee, where assignor disputes assignment, or in action for debt, chose in action, or chattel, where defendant has notice of conflicting claim.*] (1.) Where the defendant in an action brought by the assignee of a debt or chose in action has had notice that the assignment is disputed, as to the whole or any part of such debt or chose in action, by the assignor or any one claiming under him—or where the defendant in any such action, or in any other action for any debt, chose in action, money, goods, or chattels, has had notice of any other opposing or conflicting claims to the whole or any part of such debt, chose in action, money, goods, or chattels—such defendant may within five days of the service of the summons apply to the Registrar for a summons against the assignor or the person making such opposing or conflicting claim, hereinafter called the claimant.

(2.) *Form* 134A.] The defendant must satisfy the Registrar, by affidavit according to the Form 134A in the Appendix, that he claims no interest in the subject matter in dispute other than for charges or costs, and does not collude with either the plaintiff or the claimant, and is willing to pay or transfer the subject matter into Court, or dispose of it as the Court may direct. On filing such affidavit the defendant shall lodge with the Registrar copies thereof for the plaintiff and the claimant.

(3.) The defendant shall not be disentitled to relief by reason only that the titles of the plaintiff and the claimant have not a common origin, but are adverse to and independent of each other.

(4.) *Forms* 135A, 135B, 135C.] The Registrar shall, on being satisfied as aforesaid, issue for service on the claimant an interpleader summons according to the Form 135A in the Appendix, returnable as soon as conveniently may be, and shall annex thereto a copy of the original summons and of the defendant's affidavit, and shall adjourn the trial of the action to the day on which the interpleader summons is made returnable, and shall give notice to the plaintiff and defendant of the issue of the interpleader summons and of the adjournment of the trial of the action, according to the forms 135B and 135C in the Appendix.

(5.) *Claimant to file notice of relinquishment, or particulars of claim. Form* 135D.] The claimant shall, five clear days at least before the return day of the interpleader summons, leave at the office of the Registrar either three copies of a notice that he relinquishes his claim, or three copies of particulars stating the grounds on which he disputes the assignment or founds his claim to the subject matter in the action; and the Registrar shall forthwith send by post one of such copies to the plaintiff or his solicitor, and one other of such copies to the defendant or his solicitor. Provided that by consent of all parties, or without such consent if the Judge shall so direct, the interpleader may be tried although this Rule has not been complied with.

(6.) *Payment into Court by defendant.*] On filing his affidavit, or at any time after the issue of the interpleader summons, the defendant may pay the debt or money or bring the chose in action, goods, or chattels into Court, to abide its decision.

(7.) *Interpleader, how disposed of.*] Upon the return day of the interpleader summons—

(*a.*) *Where plaintiff does not appear.*] If the plaintiff does not appear, the action and interpleader summons shall be struck out, and the Judge may make such order as to costs as may be just:

(*b.*) *Where claimant does not appear.*] If the claimant does not appear, the Judge shall hear and determine the action as between the plaintiff and the defendant, and may make an order declaring the claimant and all persons claiming under him for ever barred against the defendant and all persons claiming under him, and may make such order as to costs against the claimant as may be just, but the order shall not affect the rights of the plaintiff and the claimant between themselves; or if the claimant has filed notice that he relinquishes his claim, the Judge may make an order declaring him and all persons claiming under him for ever barred against both the plaintiff and the defendant and all persons claiming under them, and may make such order against the claimant as to costs incurred by the other parties before the receipt of notice of relinquishment as may be just:

(*c.*) *Where both appear.*] If both the plaintiff and the claimant appear, the Judge shall, whether the defendant does or does not appear, hear the cases of the plaintiff and the claimant (and the case of the defendant if he appears) and shall give such judgment thereon as shall finally determine the rights and claims of all parties; but the Judge shall not make any order in favour of the claimant against the defendant unless the claimant requests him so to do.

(8.) *Discovery, trial, costs, and incidental matters.*] Orders XVI. and XXII. shall, with the necessary modifications, apply to interpleader proceedings; and the Judge may in and for the purposes of any such proceedings make all such orders as to costs and all other matters (including the repayment to the defendant of any costs paid by him into Court, and the disposal of any money, chose in action, goods or chattels paid or brought by the defendant into Court), as may be just and reasonable.

ORDER XXXIII.

Actions or Matters remitted from or transferred to the High Court of Justice.

12. *Order XXXIII., Rule* 12. *Transfer of action, &c., remitted from High Court to another Court, where Registrar has acted for any party in High Court* (51 & 52 *Vict. c.* 43, *s.* 85).] Where the Registrar of a Court to which any action, matter, or proceeding is transferred from the High Court, or the partner or clerk of such Registrar, has acted as solicitor for any party to such action, matter, or proceeding in the High Court, the Judge may order such action, matter, or proceeding to be transferred to some other Court under section eighty-five of the Act; and the provisions of Order VIII., Rule 9, shall apply to any application for such transfer.

ORDER L.A.

Costs.

13. *Order L.A, Rule* 6*b*. *Solicitors' costs where counsel allowed before arbitrator, &c. Item* 92.] Where the Judge certifies for counsel under item 92, as amended by Order L.A, Rule 6*a*, there may be allowed to the solicitor instructing such counsel, in addition to items 80 and 81, such items as may be allowed where the Judge certifies for counsel on any interlocutory motion or application.

ORDER L.B.

Fines.

14. *Order L.B, Rule* 11. *Report by Registrar to Judge if fine not paid.*] Where a fine is not paid in accordance with the order imposing such fine, the Registrar shall forthwith report the matter to the Judge, and shall act on any orders given by the Judge for the enforcement of such fine. If the Judge orders such fine to be enforced by warrant of execution, the time when such order is received by the Registrar shall be deemed to be and shall be entered as the time when application was made to the Registrar to issue such warrant.

15. *Order L.B, Rule* 12. *Proceedings in default of payment of fine ordered to be paid by instalments.*] Where by an order imposing a fine a sum is directed to be paid by instalments, and default is made in the payment of any one instalment, the same proceedings may be taken as if default had been made in payment of all the instalments remaining unpaid.

We, Alfred Martineau, Henry J. Stonor, Mackenzie D. Chalmers, Richard Harington, and William L. Selfe, being Judges of County Courts, appointed to frame Rules and Orders for regulating the Practice of the Courts and Forms of Proceedings therein, having, by virtue of the powers vested in us in this behalf, framed the foregoing Rules and Orders, do hereby certify the same under our hands and submit them to the Lord Chancellor accordingly.

A. Martineau.
Henry J. Stonor.
M. D. Chalmers.
Richard Harington.
Wm. L. Selfe.

Approved

Halsbury, C.
Russell of Killowen, C.J.
Edward E. Kay, L.J.
F. Jeune, P.
A. L. Smith, L.J.
Joseph Chitty, J.
R. B. Finlay.
H. H. Cozens Hardy.

I allow these Rules, which shall come into force on the first day of June, 1896.

Halsbury, C.

The fifteenth day of April, 1896.

[*There is an Appendix of Forms.*]

GLOUCESTER SUMMER ASSIZES.

Whereas by an Order in Council dated the twenty-eighth day of July, one thousand eight hundred and ninety-three, it was directed that the Winter and Summer Assizes as defined in the said Order should be holden as therein provided. And whereas it is expedient to amend the said Order as regards the Summer Assizes, one thousand eight hundred and ninety-six, for the county of Gloucester, and for the county of the city of Gloucester. Now, therefore, Her Majesty, by and with the advice of Her Most Honourable Privy Council is pleased to order, and it is hereby ordered as follows:—

1. The town of Cheltenham shall, for the Summer Assizes, one thousand eight hundred and ninety-six, be the place where Assizes are holden for the county of Gloucester, and for the county of the city of Gloucester.

2. So much of the said Order of the twenty-eighth day of July, one thousand eight hundred and ninety-three, as is inconsistent with this Order shall be repealed for the purposes of the said Summer Assizes, one thousand eight hundred and ninety-six.

3. Except where the context otherwise requires expressions used in this Order shall have the same meaning as in the said Order of the twenty-eighth day of July, one thousand eight hundred and ninety-three.

4. This Order may be amended or added to or repealed by Order in Council.

C. L. Peel.

CASES OF THE WEEK.

Lunacy.

Re **WATKINS**—19th May.

Person of Unsound Mind not so Found Detained as a Lunatic According to Law of Belgium—Jurisdiction—"Lawfully Detained," Meaning of—Lunacy Act, 1890 (53 Vict. c. 5) s. 116 (1) (a).

This was an application by the father of an English lady asking that he might be appointed to receive on her behalf, and apply for her maintenance, the income of certain shares and stock standing in her name. The application was made under the following circumstances. The lady in question whilst residing in Belgium became of unsound mind, and in consequence thereof, and in strict compliance with the law of Belgium, an order was made in Belgium under which she was and still is detained in an asylum in that country. This application, which was made under section 116, sub-section (1) (*a*), of the Lunacy Act, 1890, was made in the first instance to one of the lords justices, but an objection having been taken by the officers of the lunacy department that there was no jurisdiction to make the order, it being contended that "lawfully detained" in that section means "detained under the Lunacy Act, 1890," and that in consequence the lady was not lawfully detained within the meaning of that section, the matter was adjourned into court. The lady was personally served with notice of this application, but did not appear.

Lindley, L.J.—The question before the court is whether we can make an order appointing the father of this young lady receiver of her property, and the question turns on the construction of section 116 (1) (*a*) of the Lunacy Act, 1890, which says that the powers of Part IV. of that Act

relating to management and administration shall apply "to every person lawfully detained as a lunatic though not so found by inquisition." It is said that this young lady is lawfully detained as a lunatic although she has not been so found, and in one sense she is lawfully detained, that is to say the law of Belgium has been complied with. A difficulty has however arisen, which was suggested by the officers of the lunacy department, namely, that the term "lawfully detained" in the section which I have read means lawfully detained under the powers of this Act of Parliament. I have had an opportunity of looking through the whole of the Lunacy Act, 1890, and I have come to the conclusion (reluctantly I must confess) that the view taken by the master is right, and that by the expression "lawfully detained" is meant lawfully detained under this Act of Parliament. The law about detention is to be found in Part I. of the Act, and it is impossible to read sections 4 and 9 and those which relate to reception orders without seeing that "lawfully detained" means lawfully detained under this Act. Then sections 85 and 86 and the clauses relating to visitation and to actions for unlawful detention all lead to the same view. Therefore upon the true construction of the whole Act we are, I think, bound to come to the conclusion that we cannot make this order at this time. There are two ways of getting out of the difficulty, namely, the lady may be found a lunatic by inquisition though out of the jurisdiction, or she may be brought within the jurisdiction. If it is likely that she can be brought to this country, the application had better stand over.

LOPES, L.J.—I have come to the same conclusion as that which has just been expressed by my lord. I am of opinion that "lawfully detained" means lawfully detained under the provisions of this Act, that is to say lawfully detained within the jurisdiction. There may be a certain amount of inconvenience about it, but I am reconciled to that by the fact that there are the modes of overcoming the difficulty which Lindley, L.J., has pointed out, and I am unable to resist the conclusion as to the meaning of "lawfully detained" which I have stated.

RIGBY, L.J., concurred.—COUNSEL, *Ingle Joyce*. SOLICITORS, *Ingle, Holmes, & Son*.

[Reported by W. SCOTT THOMPSON, Barrister-at-Law.]

Court of Appeal.

THE LONDON COUNTY COUNCIL (Appellants) *v.* THE CHURCHWARDENS AND OVERSEERS OF THE PARISH OF LAMBETH (Respondents)—No. 1, 22nd, 23rd, and 24th April, and 16th May.

POOR RATE—RATEABLE VALUE—ASSESSMENT OF PUBLIC PARK—BENEFICIAL OCCUPATION—ANNUAL VALUE—HYPOTHETICAL TENANT—LONDON COUNTY COUNCIL—6 & 7 WILL. 4, c. 96.

This was an appeal from Pollock, B., and Wright, J., who held that the appellants were rateable in respect of their occupation of a public park. In a poor rate made by the respondents for the parish of Lambeth on the 7th of April, 1894, the appellants were assessed as occupiers of a property known as Brockwell Park, occupying about seventy-eight acres, and enclosed on all sides. The London County Council (General Powers) Act, 1890 (53 & 54 Vict. c. 243), authorized the appellants to purchase the property, and to erect and maintain in the park huts and lodges for the accommodation of keepers, constables, and other persons employed by them in connection with the maintenance and management of the park, and also such other convenient and ornamental buildings as refreshment rooms and band stands. This Act also provided that the appellants should maintain and preserve the park, as such, for the perpetual use of the public. The description of the property on the rate book was "house, land, lodge, cottage." Before the property was purchased by the appellants, it was rated at the same value as it was now assessed at. The house was divided into two parts. The ground floor and basement of one part was occupied as refreshment rooms, while the upper floor was unused; but it was stated that it might be let to a tenant from year to year for £20, if right of access could at all times be given. The other part of the house, consisting of eight rooms, was occupied by the resident superintendent of the park and his family. In fixing his salary the fact was taken into account that he had these rooms rent free. The buildings, yard, and premises formerly used as coach-house, stables, and outbuildings in connection with the house were partly converted for public use into a gymnasium, conveniences, and a shelter, and partly into a cottage for a constable to live in, which, it was stated, could only be let for a nominal rent. The lodge and cottage on the rate book were two small cottages, close to the two entrances to the park, and were used as residences for two constables, who lived there rent free in consideration of their extra duty in looking after the gates and protecting the park at night. The grazing was let, and the appellants laid out part of the ground for tennis and cricket. The necessary expenses of maintaining the park as a whole, with the buildings on it, for the purposes of the said Act far exceeded, it was stated, any sums of money which were or could be derived from licences for the supply of refreshments or for grazing rights or otherwise. The actual expenses exceeded £2,000 a year, and thus the appellants maintained the park at an annual loss. It was stated that if the appellants had had a duty to provide an open space for the public in the same locality, and for the purpose of carrying out that duty had had the power and the wish, instead of purchasing the said park, to take it as lessees and tenants, and pay a rent for the same, they would have had to pay a rent for the same sufficient to support the figures in the said rate. The respondents contended that the facts shewed an occupation by the appellants, and that such occupation was under the circumstances a beneficial occupation, and that even if the occupation were not beneficial to them, yet they were properly rated to the relief of the poor in sums justifying the said rates. The appellants contended that under the circumstances they were not rateable at all for any portion of the said property, or that if rateable the rateable value was nil. The questions for the opinion of the court were (1) whether the appellants were rateable in respect of all or any, and if any which, portion of the said hereditaments; (2) if they were rateable, whether they were rateable at a nominal amount only in respect of all or any, and if any what, portion of the said hereditaments.

THE COURT (Lord ESHER, M.R., and A. L. SMITH and RIGBY, L.JJ.) took time to consider their judgment, and on the 16th of May allowed the appeal. The judgment of the court was delivered by A. L. Smith and Rigby, L.JJ., it being stated that the Master of the Rolls concurred in that judgment.

A. L. SMITH, L.J.—The main question was whether as a matter of law the rateable value of the park was the same as it had been prior to the property becoming a public park, or was it reduced to a nominal sum. In considering whether a hereditament is a rateable hereditament or not, in the first place it must be determined whether its occupation is capable of value in any person's hands whatsoever. If yes, then it is rateable; *aliter* if it is not. It is admitted that this park is a rateable hereditament. As to the law applicable to the rating to the relief of the poor of a rateable hereditament, under the Statute of Elizabeth, there are three well-known landmarks. Firstly, the Parochial Assessment Act (6 & 7 Will. 4, c. 96), which enacted the rule by which the rateable value is to be ascertained. Secondly, the case of *Jones* v. *The Mersey Docks and Harbour Board* (11 H. L. C. 463), which laid down how the rule was to be applied. Thirdly, the case of *Reg.* v. *The School Board for London* (34 W. R. 583, 17 Q. B. D. 738), in which it was held that the occupying owner was to be taken into account as a possible hypothetical tenant when arriving at the rateable value of a hereditament. In the former case Blackburn, J., says: "In order, therefore, that a valid rate may be imposed it is essential that the occupation should be of value beyond what is required to maintain the property; for if the occupation be of so little value that the hypothetical tenant would either give no rent or a rent which, after deducting the average annual expenses of the maintenance, would leave no overplus, there is nothing to rate." This is the undoubted law upon the subject. Lord Westbury says: "The occupation to be rateable must be of property yielding or capable of yielding a net annual value, that is to say a clear rent over and above the probable average costs of repairs, insurance, and expenses necessary to maintain the property in a state to command such rent." This rule was followed in *The Mayor of Liverpool* v. *The Overseers of Wavertree* (2 Ex. D. 55). The *School Board case* was followed in the *Burton-upon-Trent case* (38 W. R. 181, 24 Q. B. D. 207). In 1893 the House of Lords decided in *London County Council* v. *Churchwardens of Erith* (42 W. R. 330; 1893, A. C. 562) that those two cases were rightly decided. In the present case the London County Council must be taken into consideration as possible hypothetical tenants. Do the facts shew as a matter of law that the appellants would as hypothetical tenants have been willing to have given a rent in excess of what any other hypothetical tenant would have given, which latter rent it is not contended would have been in excess of a nominal rent? There is no finding that the appellants would give a farthing rent. On the contrary, they are annual losers. The appellants owed no duty to anyone to provide this park, but did it for the benefit of the public, but that is not a value that can be taken into consideration. I therefore disagree with the Divisional Court, which held that the rateable value of the park must have been, as a matter of law, something in excess of nil; but I agree with that court that the house and other buildings are not the subject of a separate assessment, but that the park must be rated as a whole, as one entity, and in one assessment. The appeal must therefore be allowed with costs.

RIGBY, L.J., delivered judgment to the same effect. Appeal allowed.—COUNSEL, *Bosanquet*, Q.C., and *H. Avory*; *Lawson Walton*, Q.C., and *Lewis Coward*. SOLICITORS, *W. A. Blaxland*; *W. Honey*.

[Reported by E. G. STILLWELL, Barrister-at-Law.]

STAPLES *v.* EASTMAN PHOTOGRAPHIC MATERIALS CO. (LIM.)—No. 2, 13th May.

LIMITED COMPANY—MEMORANDUM OF ASSOCIATION—PREFERENCE SHAREHOLDER—DIVIDEND, CUMULATIVE OR NON-CUMULATIVE.

Appeal from a decision of Chitty, J. (reported *ante*, p. 295). The defendant company was incorporated in November, 1889, and clause 5 of the memorandum of association was as follows: "The capital of the company is £150,000, divided into 10,000 ordinary shares of £10 each and 5,000 preference shares of £10 each. The holders of preference shares shall be entitled out of the net profits of each year to a preference dividend at the rate of £10 per cent. per annum on the amounts for the time being paid up or deemed to be paid up thereon. After payment of such preferential dividend the holders of ordinary shares shall be entitled to a like dividend at the rate of £10 per cent. per annum on the amount paid or deemed to be paid on such ordinary shares; subject as aforesaid the preference and ordinary shares shall rank equally for dividend." Since the incorporation of the company some new ordinary shares had been issued. For the years 1892, 1893, and 1894 less than a dividend of 10 per cent. had been paid on the preference shares and no dividend on the ordinary shares. In 1895 a dividend of 10 per cent. was paid to the preference shareholders, and the question arose whether the preference shareholders were entitled to all arrears of dividend not paid during the previous years before the ordinary shareholders took any dividend or not. Chitty, J., held that the preference shareholders were entitled to a cumulative preference in priority to the ordinary shareholders getting anything. The holders of ordinary shares appealed, and urged that the words in the clause "in each year" pointed to the fund to be divided and not to the method of division.

THE COURT (LINDLEY, LOPES, and KAY, L.JJ.) allowed the appeal.

LINDLEY, L.J., read the clause, and said:—Is that the language employed when it is intended to give a preference share a cumulative dividend, so that if there are no profits in one year other profits are to be carried back, and they are to be paid out of those profits, or arrears of dividend are to be carried forward and paid out of the profits of the next year? I confess I do not think that is so. The obvious meaning of this was that the profits of each year were to be divided in this way: there is 10 per cent. to go in the first place to the preference shareholders, and then under the next clause a like dividend to the ordinary shareholders. In other words, give 10 per cent. first to the preference shareholders, and then 10 per cent. to the ordinary shareholders, and then, if there is a surplus, that is to be divided equally. That is the view which I confess I take of this, and I do not think any of the cases warrant a decision to the contrary. The language in *Henry* v. *The Great Northern Railway* (6 W. R. 87, 1 De G. & J. 606) was such that when you come to look at it, I think it is tolerably plain that what was promised to the preference shareholders there was 10 per cent., and it was called interest or dividend. I think the explanation is that they put their own construction on the words. So with respect to the case of *Webb* v. *Earle* (24 W. R. 46, L. R. 20 Eq. 556) they had not got any such context as we have here. They had nothing to point out what they were really driving at. I think it is the fairest construction—and, with deference to Chitty, J., I think it is the true construction—to say that this language does not entitle the preference shareholders to a cumulative dividend. I think it is a mistake, and the appeal must be allowed.

LOPES, L.J.—If it had not been that Chitty, J., thought otherwise, I certainly should have thought the words in question to be almost too clear for argument. I read the clause as meaning "shall be entitled to a share of profits at the rate of 10 per cent. per annum accruing in the particular year." If it is read in any other way, no effect whatever is given to the words "net profits of each year." Chitty, J., has transposed the sentence or some words of the sentence. I cannot come to any other conclusion but that that does not entitle the preference shareholders, nor indeed the ordinary shareholders, if such a case arose, to anything in the shape of cumulative dividends. It plainly means that you are to take the profits of each year, and then you are to pay 10 per cent. out of those profits to the preference shareholders. If there is more than enough to pay them their 10 per cent., then you are to pay 10 per cent. or as much as you can to the ordinary shareholders. If there is enough to pay 10 per cent. both to the preference shareholders and to the ordinary shareholders, then the surplus is to be divided among the two classes of shareholders.

KAY, L.J.—I think the meaning of this clause is reasonably clear. It is dealing in effect with the profits of each year, and the word dividend used in this clause, looking at the context, seems to me to have simply the meaning of share of the profits in each year. Dividend is used in a somewhat inaccurate manner in cases of this kind. I suppose it is taken from *dividendum*—the thing to be divided, but it is used in ordinary commercial language as the share of the thing to be divided, that share which is coming to each person who is entitled to share in that division. That is undoubtedly the meaning with which it is used in this particular clause. Transposing and paraphrasing the words they would run thus: "The profits of each year shall be divided in the following manner—namely, in payment to the preference shareholders of a dividend equal to 10 per cent. per annum upon the money paid on their respective shares, then a like dividend of 10 per cent. to the ordinary shareholders, and, if any balance remains, it shall be divided rateably between the two classes." . . . The key of the decision in *Henry* v. *The Great Northern Railway Co.* (*ubi supra*) rested upon this, that there was, without indication of any special fund out of which it was to be paid, a declaration, on the faith of which parties took the shares which were there in question, that such shares should be entitled to interest or preference dividend at a certain rate; they were to be entitled in any event to that. It seems to me to be clear that the expression preference dividend in that report was used in the sense of interest. Appeal allowed. By consent the company paid the costs of the action and of the appeal.—COUNSEL, *Buckley*, Q.C., *Leslett*, Q.C., and *Kerly*; *Latham*, Q.C., and *Gatey*; *C. Lyttelton Chubb*. SOLICITORS, *Kerly, Son, & Verden*; *Young & Sons*; *Barraud, Reggé, & Jupp*.

[Reported by W. SHALLCROSS GODDARD, Barrister-at-Law.]

Re **SHARLAND, KEMP** *v.* **ROZEY**—No. 2, 18th May.

WILL—CONSTRUCTION—POWER TO CHOOSE EVERYTHING PERSON MAY DESIRE *FROM* FURNITURE—ANNUITY DEED—EQUITABLE CHARGE—LOCKE KING'S ACT (17 & 18 VICT. c. 113) AMENDMENT ACT, 1877 (40 & 41 VICT. c. 34).

This was an appeal from a decision of North, J., upon which two distinct questions arose. Testator, who died on the 12th of November, 1894, by his will gave to A. a certain house and the furniture therein, except what he otherwise disposed of by will or codicil. By his codicil he empowered C. to choose everything that he might desire from the furniture at the said house, except certain specified articles. The question was whether C. could take as much of the furniture as he liked, or whether he was bound to leave a substantial part. North, J., held that C. could take all the furniture that he wished, other than the excepted articles. A. appealed.

Their lordships (LINDLEY, LOPES, and RIGBY, L.JJ.) affirmed the decision of North, J., being of opinion that the testator intended C. to take all or as much as he liked of the furniture in question. They distinguished *Kennedy* v. *Kennedy* (19 Hare 476), and Lopes, L.J., referred to *Arthur* v. *Mackinnon* (48 L. J. Ch. 534, 11 Ch. D. 385) as supporting the view taken by the court.

The other question, which was not specifically before North, J., was whether a deed by which the testator had granted an annuity of £50 a year in favour of E. B. was an equitable charge within section 2 of Locke King's Act Amendment Act, 1877. The deed contained a covenant by the testator to pay the annuity, and a charge of the annuity upon a freehold house, and a direction that it was to be issuing and payable out of a freehold house belonging to the testator, which house was devised to trustees for a term of years to secure the annuity with a power of distress and entry if it should not be paid. Their lordships held that the deed created an equitable charge within the meaning of the Act, expressing the opinion that where land is made security for a debt by an instrument which gives to the person entitled to the charge an equitable interest in the land, such instrument created an equitable charge within the meaning of the Act of 1877. Upon the construction of the will they reversed the decision of North, J., holding that the testator had not shown any intention that the annuity should not be borne by the real estate on which it was charged, so as to exclude the operation of Locke King's Act.—COUNSEL, *Costelloe*; *Vernon Smith*, Q.C., and *Bardswell*; *Tanner*. SOLICITORS, *P. Herbelet*; *Letts Brothers*.

[Reported by W. SCOTT THOMPSON, Barrister-at-Law.]

MORAN *v.* **PLACE**—No. 2, 14th May.

PRACTICE—PROBATE DIVISION—CAVEAT—ACTION BROUGHT AGAINST CAVEATOR—MARRIED WOMAN—RESTRAINT ON ANTICIPATION—"INSTITUTING" PROCEEDINGS—MARRIED WOMEN'S PROPERTY ACT, 1893 (56 & 57 VICT. c. 63), s. 2.

This was an appeal from a decision of Barnes, J., refusing to make an order under section 2 of the Married Women's Property Act, 1893, for payment of costs out of property of the defendant in a probate action, a married woman restrained from anticipation. The married woman had entered a *caveat* in the matter of the goods of the testator. The plaintiff, the executor of the testator's will, was ultimately obliged, in order to prove the will, to bring an action against the defendant. He succeeded in the action, and Barnes, J., ordered the defendant to pay his costs, but refused to order payment of the costs out of the defendant's property subject to a restraint on anticipation. Against this refusal the plaintiff appealed. Counsel for the appellant contended that the defendant had, by entering the *caveat* and persisting therein, "instituted" the proceedings within the meaning of the section, and that the action, when commenced by writ, related back to the date of the *caveat*. Counsel for the respondent were not called upon.

THE COURT (LINDLEY, LOPES, and KAY, L.JJ.) dismissed the appeal with costs, but allowed the plaintiff to set off the costs of the action payable to him under the order of Barnes, J.

LINDLEY, L.J., said the question turned on what was the effect of the *caveat*. It was not a notice to the plaintiff, but simply a notice to the registrar not to allow anything to be done without notice to the *caveator* in the matter of the goods of the deceased. That could not be said to commence any proceedings. If there was litigation, it was commenced by a writ issued by the plaintiff in the action and served upon the defendant. Therefore the plaintiff and not the defendant "instituted" the proceedings within the meaning of the Act; though, no doubt, the person who entered the *caveat* caused the litigation. Quite apart from all technicalities, he could not, looking at the Act, say that the defendant had by entering a *caveat* instituted proceedings. Personally he was rather sorry for this result, but it followed from the settled practice. The appeal must be dismissed.

LOPES and KAY, L.JJ., delivered judgment to the same effect.—COUNSEL, *Warrington*, Q.C., and *C. T. Giles*; *Bayford*, Q.C., and *Grazebrook*. SOLICITORS, *T. C. Summerhays*; *Stibbard, Gibson, & Co.*

[Reported by R. C. MACKENZIE, Barrister-at-Law.]

High Court—Chancery Division.

Re **DE HOGHTON, DE HOGHTON** *v.* **DE HOGHTON**—Stirling, J., 18th March; 16th May.

POWER—POWER OF JOINTURING—JOINTURE, MEANING OF—POWER TO APPOINT PORTIONS—BENEFIT TO APPOINTOR.

Summons. This case raised two questions. First, as to the meaning of the word jointure, and, secondly, whether a revocable appointment under a power in favour of infant children could be upheld, though the donee of the power, as guardian of the children, took a benefit under the appointment. The facts were as follow. The testator, Sir Henry De Hoghton, by his will dated February 9th, 1875, devised his estates to trustees for a term of 500 years, and subject thereto in strict settlement upon his brothers with remainders over. The trusts of the term were, shortly, to pay annuities to the person who, but for the term, would have been tenant for life under the will and to accumulate the residue for 21 years from the date of the testator's death and invest. The testator died on the 2nd of December, 1876, and consequently the trusts of the term were still in force. Among the testator's brothers was the present baronet, Sir James De Hoghton, who succeeded on the 12th of April, 1893, and on the expiration of the term, on the 2nd of December, 1897, becomes tenant for life under the will. The will also contained a power for any person thereby made tenant for life of the devised estates, either before or after he should become entitled to the rents and profits, to appoint to any wife he might marry a yearly rent-charge not exceeding £1,000 either for her life or for any less period. The exercise of this power was to supersede *pro tanto* the trust for accumulation. The rent-charge was not expressed to be by way of jointure, but the testator subsequently alluded to the power as a power of jointuring. A further power was also given to each tenant for life to

charge portions for his younger children up to £10,000 when there were more than three children, and also to charge the premises with the payment of any annual sum not exceeding 4 per cent. per annum on the sum charged, such annual sum to be applied towards the education and maintenance of the children, to commence at such period and be payable at such times as might be appointed. The exercise of this power also was to supersede *pro tanto* the trust for accumulation. Sir James De Hoghton, on his marriage in 1878, charged the estates, in the event, which happened, of his having more than three children, with a jointure of £1,000, and portions of £10,000 payable after his death, and also with the payment after his death of an annual sum, not exceeding 4 per cent. on the expectant portions, for the maintenance and education of his children. By a supplementary deed, dated the 26th of July, 1895, Sir James De Hoghton purported, in pursuance of the powers of appointment given him by the will, to appoint to his wife during their joint lives a yearly rentcharge of £1,000 payable quarterly, the first instalment to be paid within three calendar months from the date of those presents. He then went on to direct that the estates devised by the will should be charged with an annual sum for the maintenance of the children of 4 per cent. on their expectant portions. This appointment contained a power of revocation. The present summons was taken out by Sir James De Hoghton, and asked for liberty to make payments in accordance with the terms of the deed.

STIRLING, J., after stating the facts, said:—The question as regards the jointure turns on the construction of the power in the will. This power is in the ordinary form given in Davidson, except that the words "by way of jointuring" are omitted. The power is, however, subsequently alluded to as a power of jointuring. Now what is the meaning of jointure. Both popularly and by legal writers it is defined as a provision for a wife after the death of her husband. [His lordship referred to Coke, 36 *b*; Blackstone, vol. 2, p. 137; Bacon's Abridgment, vol. 2, p. 144; Burton's Compendium, p. 125; and Sugden on Powers, last edition, p. 484.] But though the *primâ facie* meaning is a provision for the wife after the death of the husband it is not necessarily confined to this, and *Jamieson* v. *Trevelyan* (10 Ex. Rep. 269) was relied on to show that it might take effect during the lifetime of the husband. I think, however, that the ground for the conclusion in that case was the peculiar language of the will which gave the power to jointure, and this opinion is, I think, supported by the note to Sugden on Powers at p. 484. [His lordship read the note, and continued:] Evidently the opinion of Lord St. Leonards was that jointure meant a provision for the wife on her husband's death. I think there is nothing in this will to give it another meaning, and that the testator would have been much surprised if he had known that it would be argued that any other effect could have been given to it. I think, therefore, effect cannot be given to the exercise of the power so far as regards the jointure. The second question is as regards the appointment of the interest on the portions of the children. The validity of the appointment of 1895 depends, first, on its being within the language of the power; secondly, on whether effect ought to be given to it, it being by the donee of the power in favour of himself as guardian of the children. The language seems to me to be unambiguous, and the exercise falls within the terms of the power. As regards the second point, that Sir James De Hoghton is being benefited, I think the principle laid down by Lindley, L.J., in *Henty* v. *Wrey* (30 W. R. 850, 21 Ch. D. 332) applies, and without evidence I cannot regard it as invalid. I am informed that Sir James De Hoghton is prepared to supply evidence that the appointment is for the benefit of the children. I think this evidence should be supplied, and when this is done I think that the leave asked for by this part of the summons may be given.—COUNSEL, *Graham Hastings*, Q.C., and *Ingle Joyce*; *Buckley*, Q.C., and *Rowden Methold*. SOLICITORS, *Rowcliffes, Rawle, & Co*; *Park, Nelson, & Co.*

[Reported by J. I. STIRLING, Barrister-at-Law.]

High Court—Queen's Bench Division.

WORTH *v.* **BROWN**—15th May.

LICENSING ACTS—OFFENCES—PERMITTING DRUNKENNESS ON TH PREMISES—IGNORANCE OF LICENSED PERSON—PERSON IN CHARGE OF PREMISES AT THE TIME HIS "ALTER EGO"—LICENSING ACT, 1872 (35 & 36 VICT. c. 94), s. 13.

This was an appeal from a decision of Mr. Bushby, a metropolitan police magistrate sitting at Worship-street Police Court, by which he refused to convict one Brown, a licensed victualler, for having, on the evening of the 30th of January last, permitted drunkenness on his premises. The information was laid by Worth, an inspector of the metropolitan police, against the defendant, who was the licensee of the New Fountain Tavern, City-road. Proceedings were taken under section 13 of the Licensing Act, 1872, which provides that if any licensed person permits drunkenness to take place on his premises he shall, upon conviction, be liable to a penalty; and, further, that any conviction for an offence under this section shall be recorded on the licence of the person convicted unless the convicting magistrate or justices shall otherwise direct. It was proved before the magistrate that at 11 p.m. on the 30th of January last the police entered a compartment of the house in question and found a man sitting on a seat asleep, in full sight of the bar, very drunk, with his head resting upon his chest. The attention of the barmaid who was in charge at the time was directed to the state the man was in, and she replied that she had not noticed the man coming into the compartment, and had no knowledge that a drunken person was on the premises. The man was removed to the police station, and on the following day was charged before the magistrate and convicted of being drunk and disorderly. Mr. Brown, the licensee, was also charged with having permitted a drunken man to remain on his premises, but the magistrate refused to convict, on the ground that there was no evidence that he was aware that the drunken man was on the premises, being absent from the house at the time the man was taken in charge. He also ruled that the evidence of what passed between the informant and the person in charge of the bar was not admissible as evidence against the licensee, and accordingly refused to convict Brown. From this decision Worth appealed. Counsel for the appellant submitted that the barmaid must have known that the man was in the bar; that he was drunk, and that she had suffered him to remain some time on the premises; and, further, that the conversation the police inspector had with her at the time was admissible evidence against the licensee. She was placed in the bar not merely as the licensee's agent for the sale of liquor to customers, but was his *alter ego*, and as such he was liable in the same way as if he himself had been present. For the respondent counsel contended that there was no evidence that the man had been in the bar for a definite period of time sufficient to show that the barmaid ought to have been aware that he was there, or for her to form an opinion as to whether he was drunk or sober. It was admitted that the man was drunk, but it was urged that there was no evidence that he had been "permitted" to remain on the premises. He cited *Somerset* v. *Wade* (1894, 1 Q. B. 574) and *Sherras* v. *De Rutzen* (1895, 1 Q. B. 918).

THE COURT (GRANTHAM and COLLINS, JJ.) allowed the appeal. In their opinion the barmaid, by being placed in charge of the bar, was substituted for the licensee for the purposes of the Act: she was not merely his agent for certain purposes only, she was his agent in the further sense of being his *alter ego*, and the licensee was liable for any misconduct of hers in the management of the business. It therefore became a mere question of fact whether or not she had knowingly allowed the man to remain on the premises. On the evidence they thought she must have been aware of the condition of the man. The magistrate was therefore wrong, and ought to have convicted. The case was accordingly remitted with directions to convict.—COUNSEL, *Danckwerts*; *George Elliott*. SOLICITORS, *Wontner & Sons*; *Maitlands, Peckham, & Co.*

[Reported by ERSKINE REID, Barrister-at-Law.]

REG. *v.* **LEWIS, STIPENDIARY MAGISTRATE, AND F.**—15th May.

MEDICAL ACT, 1858 (21 & 22 VICT. c. 90), s. 40—"PRETENDING TO BE M.D."—NAME OF LADY PRACTITIONER WHO HAD BEEN REGISTERED AS M.D. REMOVED FROM REGISTER—CONTINUES TO DESCRIBE HERSELF AS M.D.—INFORMATION DISMISSED—QUESTION OF FACT WITHIN MAGISTRATE'S DISCRETION.

In this case a rule *nisi* for a *mandamus* had been obtained against the stipendiary magistrate at Cardiff to shew cause why he should not state a case for the opinion of the court under the following circumstances. Mrs. F. was summoned before him on an information laid by Maurice Griffiths Evans, a retired medical practitioner at Cardiff, charging her with having unlawfully, falsely, and fraudulently used the title of doctor of medicine contrary to the 40th section of the Medical Act, 1858. That section imposes a penalty upon any person who "shall wilfully and falsely pretend to be or take or use the name or title of a physician, doctor of medicine, licentiate in medicine and surgery . . . or any name, title, addition, or description implying that he is registered under that Act, or that he is recognized by law as a physician or surgeon." Mrs. F. was a licentiate of the Royal College of Physicians of Dublin and of the University of Zurich. As a licentiate of the former college she undertook not to advertise. Subsequently the lady visited Australia, and advertised extensively in the newspapers, as was the common practice in the colonies. At that time she was registered in England on the General Medical Register, and proceedings were taken by the Royal College of Physicians before the General Medical Council against her to shew cause why her name should not be removed from the register. Mrs. F. thereupon came over from New Zealand to England to answer the charge, but arrived a day too late, and her name was struck off the register for "infamous professional conduct." No proceedings were taken by the University of Zurich in the matter, and the degree she obtained there was in no way affected; indeed, it was believed that that University had no power to take away in any event a diploma which had been granted after examination. Mrs. F., on her return to England, practised with very considerable success as a doctor at Cardiff. The evidence given by the informant before the magistrate was that he had gone to Mrs. F., and represented himself to be a working gardener who desired a medical certificate that he was unfit for work, and at his request she gave him a certificate, in which she signed herself M.D. The magistrate dismissed the information and refused to state a case, on the ground that the charge was frivolous, and that it was purely a question of fact, and not a question of law. Counsel, in shewing cause against the rule, contended that it was not an offence under the Act for a person to describe himself as M.D. if he actually was one, although he was not registered as such on the General Medical Register in England. Registration was not compulsory, but optional. Any qualified person could practise with immunity, but if his name was not registered he was placed in a difficulty with regard to the recovery of his fees, nor could he hold certain responsible offices, and was placed in an awkward position if a patient died, as he could give no certificate as to the cause of death, and an inquest would have to be held. The charge was that Mrs. F. wilfully and fraudulently represented herself to be an M.D. The facts rebutted that charge. He cited *Ellis* v. *Kelly* (30 L. J. M. C. 33) and *Carpenter* v. *Hamilton* (37 L. T. 157). It was contended that by signing herself M.D. Mrs. F. falsely represented that she was on the Medical Register, and that the decision of that question was not one of fact, but of law. He submitted that it was one of fact, which the magistrate had decided, and that on the certificate produced in evidence the question did not arise. Counsel in support of the rule submitted that the question was one of very great importance

to the medical profession. The object of the Act was to protect the public against unqualified practitioners. The foreign diploma Mrs. F. held was not recognized in England. Her only other diploma—that of Dublin—had been taken away, and she was therefore not qualified to be registered in England as a doctor of medicine. By representing that she was a doctor of medicine, she misled the public to believe that she was either a registered M.D. or a person qualified to be so registered. Whether the diploma Mrs. F. held from the Zurich University gave her a right as against the Medical Act to practise in England as an M.D. was a question of law, and not of fact; and upon that ground a case ought to be stated. He referred to *Reg.* v. *Baker* (56 J. P. 406) and to *Steele* v. *Ormsby* (10 T. L. R. 483). In the latter case the Court (Wright and Collins, JJ.) held that a person who falsely represented, not that he was registered, but that he was qualified as an M.D., was rightly convicted.

THE COURT discharged the rule, on the ground that there was no evidence that Mrs. F. used the name of M.D. "fraudulently and falsely."

GRANTHAM, J., said he thought, looking at the evidence before the magistrate, that they ought not to compel him to state a case. The lady might be in error, but there was no proof that she had falsely and wilfully represented herself to be what she was not. It seemed from the authorities cited that the lady could only be liable if the statement she made was in fact false. So far as they could tell there was only one instance in which she had given a certificate, and that had been obtained from her by wilful misrepresentation. Under the circumstances, the magistrate having decided in her favour, it was very hard to put her to the expense of fighting what was, no doubt, an important principle of law, especially as the point contended for by the informant was a very doubtful one. Indeed, the case of *Steele* v. *Ormsby*, on which the rule had been obtained, seemed to him to be very much in favour of the lady.

COLLINS, J., concurred. Rule discharged.—COUNSEL, *Leslie; Muir Mackenzie.* SOLICITORS, *Smiles, Ollard, Yates, & Ollard; Hempsons.*

[Reported by ESKINE REID, Barrister-at-Law.]

Re AN ARBITRATION BETWEEN THE PORTLAND URBAN DISTRICT COUNCIL AND TILLEY & SONS—18th May.

PRACTICE—APPEAL FROM JUDGE IN CHAMBERS—MATTER OF PRACTICE OR PROCEDURE—APPLICATION TO REVOKE APPOINTMENT OF ARBITRATOR—SUPREME COURT OF JUDICATURE ACT, 1894 (57 & 58 VICT. c. 16), s. 1, SUB-SECTION (4).

Appeal from the decision of Cave, J., in chambers, affirming the decision of the master giving leave to the District Council to revoke the appointment of an arbitrator. The court suggested that the appeal lay to the Court of Appeal and not to a divisional court, and referred to section 1 (4) of the Supreme Court of Judicature (Procedure) Act, 1894, which provides that "in matters of practice and procedure every appeal from a judge shall be to the Court of Appeal." It was argued on behalf of the appellants, Messrs. Tilley & Sons, that this was not a matter of practice or procedure; the application for leave to revoke the appointment was made by originating summons, and was a substantive application. The respondents raised no objection to the jurisdiction of the court, but declined to agree that the decision of the Divisional Court should be treated as final.

THE COURT (POLLOCK, B., and BRUCE, J.) held that the matter was one of practice or procedure, and that the appeal must be to the Court of Appeal. They made no order as to costs, as there had been a *bonâ fide* doubt as to a question of some difficulty. Appeal struck out.—COUNSEL, *Arthur Powell; Alderson Foote.* SOLICITORS, *Herbert Tsomer; Lovell, Son, & Co.*, for *Bowen & Symes*, Dorchester.

[Reported by T. R. C. DILL, Barrister-at-Law.]

LONDON COUNTY COUNCIL (Appellants) *v.* GROVE, SURVEYOR OF TAXES (Respondent)—15th May.

INLAND REVENUE—INCOME TAX—COUNTY COUNCIL—INTEREST ARISING ON LOANS—DEDUCTIONS—16 & 17 VICT. c. 34, SCHEDULE D.

This was a case stated by the Commissioners of Inland Revenue, and raised an important point as to payment of income tax by the London County Council upon interest paid to them on loans advanced by them under certain statutes. The Metropolitan Board of Works, and, under the Local Government Act, 1888, their successors, the London County Council, had, under certain statutes, borrowed money for the purpose of making loans to the School Board for London and other local bodies. By the Metropolitan Board of Works (Loans) Act, 1869 (32 & 33 Vict. c. 102), the Board was empowered to create capital stock called "Metropolitan Consolidated Stock." By section 5 it was provided that the stock and the dividends thereon, and the sums required for the redemption thereof, should be charged indifferently on the whole of the lands, rents, and property belonging to the Board, and on the rates. By section 26 a fund, to be called the "Consolidated Loans Fund of the Metropolis," was created. By section 37 it was enacted that the Board should have power to raise money by the creation of Consolidated Stock for the purpose of making the loan to the managers of the Metropolitan Asylums District therein mentioned, and it was enacted that all sums received by the Board from the managers in respect of interest on, or the principal of, such loan should be carried to the Consolidated Loans Fund. From time to time Consolidated Stock was created. By the Metropolitan Board of Works (Loans) Act of 1878 the Board was authorized to create a specified amount of Consolidated Stock to lend to public bodies sums of money. By the Act of 1884 the Board was authorized to create Consolidated Stock for the purpose of lending certain moneys to the London School Board. Under the powers and provisions of Acts of Parliament enacted in the years 1869 to 1871 and 1875 to 1892 the Metropolitan Board of Works and their successors, the London County Council, have raised and lent money to the sum of £6,674,751. Up to 1881 the Board had always created new stock in order to raise moneys required for loans to local bodies, but by the Metropolitan Board of Works (Money) Act, 1881 (44 & 45 Vict. c. 48), s. 20, and the Act of 1884, s. 13, it was provided that the Board, instead of raising money for any new loan by the creation of Consolidated Stock, might use for any such loan any moneys belonging to the Consolidated Loans Fund, and this provision has been re-enacted each year since. The sum of £352,021 6s. 10d. was the aggregate amount paid to the London County Council in the year 1892-3 by the several local bodies for interest upon money advanced them by the Metropolitan Board of Works and the London County Council. This amount exceeds the corresponding interest payable upon the Consolidated Stock by about £25,000, but the London County Council incurred further expenses in the issue, management, and redemption of the loans amounting to £10,000. The interest payable upon the Consolidated Stock was paid by the Bank of England, as bankers of the London County Council, to the stockholders after deducting income tax. The aggregate of the sums so deducted was paid over by the bank to the Commissioners of Inland Revenue. On the 12th of July, 1894, the London County Council were served with a notice of additional first assessment under Schedule D in respect of the sum of £352,021 6s. 10d. Up to that date income tax on such amount had not been demanded or paid. The London County Council contended (1) that no duty was payable in respect of that sum, but only such part of it as was profit (if any); (2) that if duty was payable on such sum or any part thereof, then the London County Council were entitled for their own benefit to a sum equal to such duty out of the income tax deducted by the Bank of England from the interest payable to holders of Consolidated Stock which the bank paid over to the Commissioners. The case further stated that the London County Council are the owners of certain lands purchased with money borrowed under the provisions of various Acts of Parliament. Part of these lands are in the occupation of tenants who pay rent to the London County Council after deducting income tax. The Consolidated Stock and the dividends thereon are charged upon their properties. The rents received were applied in providing part of the funds for the payment of interest on the Consolidated Stock, income tax on such interest being deducted by the Bank of England when paying the holders of the stock. In May, 1894, the London County Council were served with notices of assessment under Schedule A in respect of the said lands. The London County Council contended (1) that no duty was payable by them in respect of such lands; (2) that if such duty was payable, then they were entitled for their own benefit to a sum equal to such duties out of the income tax deducted by the Bank of England from the interest payable to holders of Consolidated Stock; (3) that the London County Council were entitled for their own benefit to a sum equal to the amount of duty deducted from the rent payable to the London County Council in respect of so much of the lands as were not in their own occupation. The Commissioners decided that the whole of the duty was payable by the London County Council; that they were liable to the duty assessed in respect of the lands and tenements under Schedule A; and that they were not entitled to the return of any such duty as claimed. The County Council appealed.

THE COURT (POLLOCK, B., and BRUCE, J.) gave judgment for the Crown. The London County Council was assessed under the second Schedule D of 16 & 17 Vict. c. 34, on a sum of £352,021 in respect of interest received in the year 1892-3. That schedule says: "And for and in respect of all interest of money, annuities, and other annual profits and gains not charged by virtue of any of the other schedules contained in this Act." The London County Council had received interest in full on the loans due to them, no deduction for income tax being made. The holders of the Consolidated Stock receive their dividends subject to the deduction of the income tax; and the appellants contended that they were entitled for their own benefit to a sum equal to the amount thus deducted. The authorities show that the words of the schedule must be interpreted in their plain and ordinary meaning, and therefore it is clear this interest on the loans must be charged with income tax. It is part of the *corpus* of the property belonging to the London County Council. This is an "interest," as pointed out by Lord Esher in *Gresham Life Assurance Society* v. *Styles* (61 W. R. 270; 1892, A. C. 308). Income tax must therefore be paid on such interest. This seems to be clearly indicated in *Clerical, Medical, and General Life Assurance Society* v. *Carter* (22 Q. B. D. 444). Judgment for the Crown, with costs.—COUNSEL, *Sir E. Clarke*, Q.C., *Bosanquet*, Q.C., and *English Harrison; Sir R. Webster*, A.G., and *Danckwerts*. SOLICITORS, *W. A. Blaxland; Solicitor of Inland Revenue.*

[Reported by E. G. STILLWELL, Barrister-at-Law.]

WATSON *v.* WHITE—8th May.

COUNTY COURT—JURISDICTION—ACTION AGAINST HIGH BAILIFF FOR NEGLIGENCE—COUNTY COURTS ACT, 1888, s. 48.

This was an application for a writ of prohibition to the judge of the City of London Court. The plaintiff recovered judgment for £6 2s. 6d. in that court in an action against a firm Dubock & Co. That firm carried on business in the district of the Whitechapel County Court, and the warrant of execution was sent to the registrar of that court under section 153 of the County Courts Act, 1888, and the registrar directed his high bailiff to issue execution. The plaintiff alleged that the high bailiff had been guilty of negligence in neglecting to levy, and he commenced this action against the high bailiff in the City of London Court claiming damages. The defendant contended that the only remedy was that provided by section 49 of the County Courts Act, 1888, and that the proceedings ought to have been taken in the Whitechapel County Court. Section 49 is as

follows: "In case any bailiff of any court who shall be employed to levy any execution against goods and chattels shall by neglect or connivance or omission lose the opportunity of levying any such execution, then upon complaint of the party aggrieved by reason of such neglect, connivance, or omission (and the fact alleged being proved to the satisfaction of the court on the oath of any credible witness), the judge shall order such bailiff to pay such damages as it shall appear that the plaintiff has sustained thereby, not exceeding in any case the sum of money for which the said execution issued, and the bailiff shall be liable thereto. . . ."

THE COURT (Lord RUSSELL OF KILLOWEN, C.J., and WILLS, J.) dismissed the application.

Lord RUSSELL OF KILLOWEN, C.J., said he had no doubt about the case, and apparently counsel could not produce any authority to support his proposition. The case of *Reg.* v. *Judge of County Court of Shropshire* (20 Q. B. D. 242) was quite clear, but it had nothing to do with this case, for there it was sought to enforce the power of section 49 before the county court judge of one court in the case of the bailiff of another court. Nor did the case of *Reg.* v. *Judge of Essex County Court* (23 Q. B. D. 704) apply to the present point. The county court bailiff was undoubtedly the creation of statute which cast upon him certain obligations; but the statute also annexed to him the common law liability for failure to discharge his duties. Section 49 authorized a county court judge to correct his own officer for misconduct, and also provided a summary method of dealing with these cases, but it did not say that it was the only remedy. Section 35 in express terms placed the high bailiff in the same position, and made him liable in exactly the same way as the sheriff of a county. Section 49 did not deprive the plaintiff of his common law remedy against the high bailiff for his alleged breach of duty.

WILLS, J., concurred.—COUNSEL, *Poley; Lochnis.* SOLICITORS, *M. Webb & Sons; Aldous & Welfare.*

[Reported by F. O. ROBINSON, Barrister-at-Law.]

DICKINS *v.* **GILL**—18th May.

POST OFFICE—DIE FOR MAKING FICTITIOUS STAMP—POSSESSION—LAWFUL EXCUSE—POST OFFICE (PROTECTION) ACT, 1884 (47 & 48 VICT. c. 76), s. 7 (c).

This was a special case stated by a metropolitan magistrate. The respondent was charged under section 7 (*c*) of the Post Office (Protection) Act, 1884, with having in his possession a certain die and instrument for making a fictitious stamp. That section provides that "a person shall not (*a*) make, knowingly utter, deal in, or sell any fictitious stamp, or knowingly use for any postal purpose any fictitious stamp; or (*b*) have in his possession, unless he shews a lawful excuse, any fictitious stamp; or (*c*) make, or unless he shews a lawful excuse, have in his possession, any die, plate, instrument, or materials for making any fictitious stamp." The penalty for contravening the section is a fine not exceeding £20. It was proved that the die was received by the respondent from one Van Hoytema, who had received it from abroad, and that the respondent respondent had ordered such die to be made for him for use in illustrating the philatelist's supplement of the *Bazaar, The Exchange and Mart* newspaper, and that it had been made and delivered accordingly. With the die a representation of a 2½d. Cape of Good Hope stamp could be produced. It was, however, proved to the satisfaction of the magistrate that the only purpose for which the respondent had ordered and had in his possession the said die was for making upon the pages of an illustrated stamp catalogue or newspaper illustrations in black and white, and not in colours, of the Cape of Good Hope stamp in question, and that such illustrations were intended to appear thereon, together with illustrations of other stamps, and that such catalogues were intended for sale only to stamp collectors and others and as part of a newspaper published for the instruction and amusement of readers of and persons buying such paper. It was contended on behalf of the appellant that the possession of the said die or instrument without licence or authority from the Crown was a contravention of the statute, and that the purpose for which the respondent had the die in his possession did not constitute a lawful excuse within the meaning of the statute. It was contended on behalf of the respondent that, inasmuch as it had been proved or admitted that the die was used only for the purposes aforesaid, the respondent had shewn a lawful excuse for the possession of the said die. The magistrate found (*a*) that the respondent did have in his possession a die or instrument capable of making a fictitious stamp; (*b*) that there were facts which shewed absolute *bona fides* in the respondent, and that there was a certainty that the respondent would not use the die for any improper purpose. The magistrate thought that this was evidence of a lawful excuse, and found, as a fact, that there was a lawful excuse, and dismissed the information. The question for the opinion of the court was whether it appeared on the evidence as a matter of law that there was no lawful excuse, and that consequently the magistrate was not entitled to find, as a fact, that there was a lawful excuse.

THE COURT (GRANTHAM and COLLINS, JJ.) allowed the appeal and remitted the case to the magistrate.

GRANTHAM, J., said that he had come to the conclusion that the learned magistrate had mistaken the meaning of the words "lawful excuse" in the section. The making of a die for a fictitious stamp was absolutely prohibited, and therefore, in order to avoid the penalty for making such a die, the respondent got the die made abroad. That being so, it would be very difficult to shew that his possession of the die was not a contravention of the statute. It was said that according to the construction put upon the words "lawful excuse" by the appellant the innocent possession of a fictitious stamp by a stamp collector would be an offence; but in such a case as that his lordship thought there would be a "lawful excuse," because the collector could say that he never had any knowledge that the stamp was other than a genuine stamp. In the present case, however, it could not be said that the respondent had no knowledge that the die was a die for making a fictitious stamp, because he had ordered it from abroad for that very purpose.

COLLINS, J., concurred.—COUNSEL, *Sir R. Finlay*, S.G., and *Danckwerts; C. W. Mathews.* SOLICITORS, *Solicitor for Inland Revenue; Powell & Skues.*

[Reported by F. O. ROBINSON, Barrister-at-Law.]

KILLICK *v.* **GRAHAM**—18th May.

EXCISE—LICENCE—PLATE—SOLICITING ORDERS—30 & 31 VICT. c. 90, ss. 1, 3, 17.

This was a special case stated by justices. The respondent was charged under section 3 of 30 & 31 Vict. c. 90, at Bedford Petty Sessions with having dealt in plate without having in force a licence as required by section 1 of the Act. Section 1 enacts that a licence as therein provided shall be taken out "by every person who shall trade in or sell any article composed wholly or in part of gold or silver in respect of every house, shop, or other place in which his trade or business shall be carried on." Section 3 imposes a penalty of £50 upon "every person who shall do any act or carry on any trade or business for which a licence to deal in plate is required by this Act without having in force a proper licence authorizing him so to do." Section 17 imposes the penalty upon any person who shall without a licence "solicit, take, or receive any order" for an excisable article, but the section contains an exemption in favour of a "*bonâ fide* traveller taking orders for goods which his employer is duly licensed to deal in or sell." The respondent was a clerk in the Bedford Post Office, and also secretary to the City of London Watch Club Co., of which Mr. Henry E. Peck, a watchmaker in London, was the proprietor. W. Gaunt, a telegraph messenger in the post office at Bedford and a member of the club, had a watch of the respondent. Gaunt paid a subscription of 1s. a week to the club. A ballot was held every month, and Gaunt having been successful chose a silver watch. Gaunt knew that respondent was not a watchmaker or dealer in watches, and that respondent received the subscriptions on behalf of Peck. It was also proved that Gaunt received the watch before he completed payment, and he was entitled to select any article he liked; that he might have had a microscope or a bag for clothes; that nothing was said about a watch till after he had his successful draw; that for aught respondent knew he might up to then have had a bag; that respondent did not ask Gaunt to order a watch or anything; that Gaunt never ordered anything of him until he had had his draw; that the respondent kept nothing in stock, but that Gaunt's wish would simply be communicated from respondent to Peck; that respondent told Gaunt that he would get the watch for him; that respondent asked Gaunt to join the club, stating that he could have what he liked; that Gaunt did not know whether respondent asked other persons to join, or whether he received subscriptions from other persons; also that respondent had stated to the appellant that he acted as secretary to the club and as agent to Mr. Peck for the supply of watches, microscopes, bags, and other articles; and that he received a small commission from Mr. Peck for any article supplied through him. When Gaunt paid his last subscription the words "Settled F. F. G. for H. E. Peck" were written across a card received by Gaunt when he entered the club. On the part of the respondent it was claimed that he, being secretary to the club, was not within section 17 of 30 & 31 Vict. c. 90, and the justices dismissed the information upon the ground that the respondent, as secretary of the club, was not a person within section 17 of 30 & 31 Vict. c. 90. The question for the opinion of the court was whether the respondent, being secretary to the club, was a person requiring a licence as a dealer in plate.

THE COURT (GRANTHAM and COLLINS, JJ.) allowed the appeal, and remitted the case to the justices.

GRANTHAM, J., said that the case was one of very great difficulty. Whatever might be the liability of the respondent under sections 1 and 3 of the Act, he had come to the conclusion that the respondent could not be said not to come within section 17, which was a general net intended to sweep in all cases of this kind. The respondent was not within the proviso exempting *bonâ fide* travellers. That was a well-known trade term applied to persons who went about the country obtaining orders for their employer's goods. The respondent clearly did "solicit" persons to buy watches, and therefore came within the language of section 17.

COLLINS, J., concurred.—COUNSEL, *Sir R. Finlay*, S.G., and *Danckwerts; Joseph Walton*, Q.C., and *Hextall.* SOLICITORS, *Solicitor for Inland Revenue; H. E. Tudor*, for *Conquest & Clare*, Bedford.

[Reported by F. O. ROBINSON, Barrister-at-Law.]

BROOKE & CO. (LIM.) (Appellants) *v.* COMMISSIONERS OF INLAND REVENUE (Respondents)—14th and 15th May.

INLAND REVENUE—CONVEYANCE DUTY—AGREEMENT FOR SALE OF GOODWILL OF A BUSINESS AND TRADE-MARKS—BUSINESS CARRIED ON ABROAD AND IN ENGLAND—TRADE-MARK REGISTERED IN ENGLAND—STAMP ACT, 1891 (54 & 55 VICT. c. 39).

This was a case stated by the Commissioners of Inland Revenue pursuant to section 13 of the Stamp Act, 1891. On the 4th of July, 1895, an instrument was presented on behalf of the appellants to the Commissioners of Inland Revenue for their opinion as to the stamp duty with which the instrument was chargeable. The instrument was dated the 25th of July, 1895, and was an agreement under seal entered into between Benjamin Brooke & Co., of Philadelphia, Pennsylvania, in the United States of America, of the one part, and the appellants of the other part. The vendors agreed to sell and the appellants to purchase the freehold works of the vendors situate in America, the machinery, furniture, and stock-in-trade of the vendors, book and other debts due to the vendors, the full benefit of all securities for the same, and of all contracts, engage-

ments, rights, and privileges, also the goodwill of the business, all trade-marks and names used in connection therewith, and all the cash, agencies, assets, and other property. The consideration was to be the sum of £250,000. Of this sum £189,237 19s. 7d. was for the goodwill and trade-marks. The vendors were manufacturers of a well-known soap called "Brookes's Soap," which they manufacture in Philadelphia. Sales were effected in the United States, the United Kingdom, and elsewhere. The vendors were the owners of the trade-mark "Brookes's Soap, Monkey Brand," registered as a trade-mark in England. This trade-mark circulated extensively throughout the United Kingdom as part of pictorial advertisements. These advertisements were inserted by the vendors, who had an office in London for that purpose. The vendors' dealings with purchasers in England were confined to selling to a syndicated association of three firms, who resold to retail vendors of soap. The Commissioners were of opinion that in fact the thing which by the agreement was agreed to be sold under the words "the goodwill of the business and the trade-marks used in connection therewith" was, firstly and principally, the trade-mark and the right of using the same by way of advertisement; and, secondly, the local business connection with retail vendors and others which had been created in each of the countries by the circulation of the advertisements, and that these were "property" within the meaning of section 59 of the Stamp Act, 1891. They were further of opinion that the United Kingdom trade-mark, the right of using the same, and the connection in the United Kingdom created by the advertisement thereof were not "property locally situate out of the United Kingdom" within the exception contained in that section. They accordingly held that so much of the consideration of £189,237 19s. 7d. as represented the price paid for the said last-mentioned matters was chargeable with conveyance duty, and assessed *ad valorem* conveyance duty at the sum of £536 10s. The instrument was stamped in conformity with the assessment. The question for the opinion of the court was whether the instrument was chargeable with the said duty in accordance with the assessment of the Commissioners.

THE COURT (POLLOCK, B., and BRUCE, J.) dismissed the appeal with costs. —COUNSEL, *Murphy*, Q.C., and *A. T. Lawrence; Sir R. Webster*, A.G., and *Danckwerts*. SOLICITORS, *Budd, Johnsons, & Jecks; Solicitor of Inland Revenue*.

[Reported by E. G. STILLWELL, Barrister-at-Law.]

Bankruptcy Cases.

Re **BARR**, *Ex parte* **WOLFE**—Vaughan Williams and Kennedy, JJ., 30th April, 2nd May.

BANKRUPTCY—PETITIONING CREDITOR'S DEBT—DEBT PAYABLE AT A CERTAIN FUTURE TIME—BANKRUPTCY ACT, 1883 (46 & 47 VICT. C. 52), S. 6 (B).

This was an appeal from the registrar of the county court of Bradford dismissing a petition upon the ground that proceedings in bankruptcy were inequitable under the circumstances of the case. The facts were as follow. Upon the 16th of August, 1895, the petitioning creditor lent the debtor £100, taking a promissory note at three months for £115 and giving the debtor the following letter: "This is to certify that in the event of Robert Barr, who has this day borrowed the sum of £100, being unable to pay the same, with interest (namely, the sum of £15 as per promissory note), at the end of three months, the same shall be renewed provided the sum of £15 be paid from time to time as interest." In November, when the note came due, the debtor paid £15 by way of forehand interest, and his note was renewed until February. In December the debtor committed an act of bankruptcy by having his goods seized and sold. The petitioning creditor had notice of this act of bankruptcy, and as it would not have been safe for him to receive any money from the debtor with such notice, he thought his best course was to make him a bankrupt, so he presented the petition in January, although the note was not due until February. The registrar held this proceeding to be inequitable after taking forehand interest to renew the note till February. Upon appeal it was argued that not only was the proceeding inequitable, but that the debt was not payable at a certain future time. The petitioning creditor offered to return the £15 forehand interest, and contended that the debt was payable at a certain future time.

THE COURT (VAUGHAN WILLIAMS and KENNEDY, JJ.), after taking time to consider their judgment, allowed the appeal.

VAUGHAN WILLIAMS, J., held that the registrar was wrong in holding the proceedings to have been inequitable, for, the debtor having committed an act of bankruptcy, there were no other proceedings which the creditor could safely take. As to the second point his lordship held that, in spite of the terms of the letter given to the debtor at the date of the loan, which apparently gave the debtor a right to have the note renewed indefinitely, the debt was payable at a certain future time.

KENNEDY, J., concurred.—COUNSEL, *A. H. Carrington; C. E. Jones*. SOLICITORS, *J. Goldman*, for *Albert V. Hammond*, Bradford; *Jaques & Co.*, for *Johnson Richardson*, Bradford.

[Reported by P. M. FRASCHE, Barrister-at-Law.]

LAW SOCIETIES.

INCORPORATED LAW SOCIETY.

The annual general meeting of the members of the society will be held in the hall of the society in Chancery-lane on Friday, the 17th of July next, at two o'clock precisely in the afternoon, for the election of a president and vice-president of the society, of ten members of the council in lieu of ten members who go out of office in rotation, of three auditors, and for other purposes of the society.

The following are the names of the members who will go out of office in rotation, and who (with the exception of Mr. Henry Markby) offer themselves for re-election, viz.: Messrs. Charles Mylne Barker, John Wreford Budd, Robert Ellett, John Hunter, Henry Markby, Thomas Marshall, Frederic Parker Morrell, F. K. Munton, Thomas Rawle, Henry Wing.

COURT PAPERS.

CIRCUITS OF THE JUDGES.

The following Judges will remain in Town:—POLLOCK, B., CHARLES, J., during the whole of the Circuits; the other Judges till their respective Commission Days.

NOTICE.—In cases where no note is appended to the names of the Circuit Towns both Civil and Criminal Business must be ready to be taken on the first working day; in other cases the note appended to the name of the Circuit Town indicates the day before which Civil Business will not be taken. In the case of Circuit Towns to which two Judges go there will be no alteration in the old practice.

SUMMER ASSIZES, 1896.	N. EASTERN.	OXFORD.	MIDLAND.	S. EASTERN.	NORTHERN.	HOME.	WESTERN.	N. WALES, CHESTER, AND GLAMORGAN.	S. WALES AND CHESTER.
Commission Days.	L. C. J. of England, Bruce, J.	Hawkins, J. Collins, J.	Wills, J. Grantham, J.	Mathew, J.	Cave, J. Kennedy, J.	Day, J.	Lawrance, J.	Vaughan Williams, J.	Wright, J.
Thursday, May 28				Huntingdon		Maidstone	Salisbury	Newtown	
Friday " 29				Cambridge					
Saturday " 30				Tues., June 2			Dorchester	Dolgelly	Haverfordwest
Monday June 1									
Tuesday " 2								Carnarvon	Lampeter
Wednesday " 3									Carmarthen
Thursday " 4				B. S. Edmunds				Beaumaris	
Saturday " 6				Monday 8			Wells		
Monday " 8							Wednesday 10	Ruthin	
Tuesday " 9									Brecon
Wednesday " 10				Norwich					
Thursday " 11				Monday 15			Guildford		
Friday " 12									
Saturday " 13			Aylesbury					Mold	
Monday " 15			Bedford	Chelmsford			Bodmin		Presteign
Tuesday " 16			Sat., June 20	Monday 22					
Wednesday " 17			Northampton						Chester 2
Thursday " 18			Wednes. 24				Exeter 2		
Friday " 19				Hertford					
Saturday " 20									
Monday " 22			Leicester					Swansea 2	
Tuesday " 23			Monday 29	Lewes					
Wednesday " 24				Thurs., July 2			Winchester 2		
Thursday " 25			Oakham						
Friday " 26			Lincoln						
Saturday " 27			Monday 6						
Monday " 29							Bristol 2		
Tuesday " 30									
Wednesday July 1									
Thursday " 2								(End)	
Friday " 3									
Saturday " 4									
Monday " 6			Derby	(End)					
Tuesday " 7			Monday 13						
Wednesday " 8									
Thursday " 9									
Friday " 10									
Saturday " 11									
Monday " 13									
Tuesday " 14									
Wednesday " 15									
Thursday " 16									
Friday " 17			Nottingham 2						
Saturday " 18									
Monday " 20									
Tuesday " 21									
Wednesday " 22									
Thursday " 23									
Friday " 24									
Saturday " 25									
Monday " 27									
Tuesday " 28									
Wednesday " 29									
Thursday " 30									
Friday " 31									
Saturday Aug. 1									

Dates not yet fixed.

Dates not yet fixed.

Stafford 2 — Warwick — Birmingham 2 (End)

Durham 2 — York 2 — Leeds 2 — Newcastle 2 (End)

LEGAL NEWS.

APPOINTMENTS.

Mr. Hugh Samuel Monks, solicitor, of 2, Featherstone-buildings, Holborn, London, has been appointed a Commissioner for Oaths. Mr. Monks was admitted in October, 1887.

Hon. George Arthur Parker (late Judge of the High Court, Madras) has been knighted.

Mr. William Ralph Meredith, Q.C., LL.D. (Chief Justice of the Court of Common Pleas, Ontario) has been knighted.

Mr. William Henry Cox (Chief Justice, Straits Settlements) has been knighted.

Mr. Henry Spencer Berkeley (Chief Justice, Fiji) has been knighted.

Mr. William John Anderson (Chief Justice, British Honduras) has been knighted.

CHANGES IN PARTNERSHIPS.

Dissolutions.

Samuel Bright Williams and Francis Edgar Willmot, solicitors (Williams & Willmot), Bournemouth. Jan. 14. The business will be henceforth carried on by the said Francis Edgar Willmot alone.

James Seddon, William Hughes Hilton, William Cluley Lord, Archibald Neill, and Harold Agnew, solicitors (Sale, Seddon, & Co.), Manchester. May 13. So far as regards the said William Hughes Hilton, who retires from the firm. The said James Seddon, William Cluley Lord, Archibald Neill, and Harold Agnew will continue the said business under the present style or firm of Sale, Seddon, & Co. [*Gazette*, May 15.

David Aston, Francis William Hughes, and Harold Edgar Aston, solicitors (Aston, Hughes, & Aston), 71, Edgware-road, London. May 14. So far as the said David Aston (who is retiring from practice) is concerned. The said Francis William Hughes and Harold Edgar Aston will carry on business under the style or firm of Hughes & Aston.

[*Gazette*, May 19.

INFORMATION WANTED.

Dr. Charles Louis Webb, deceased.—Any person giving information leading to the discovery of the will, made in 1894, of this gentleman (late of Plymouth, Portsmouth, Margate, and Gloucester), or the draft thereof, the person by whom it was prepared, or the first attesting witness thereto, will be rewarded. Apply Mr. Godfrey, Solicitor, 4, West Smithfield, London.

Rajendra Chandra Chandra, retired Brigade-Surgeon, Lieutenant-Colonel in Her Majesty's Indian Army, late of 24, Devonshire-terrace, Hyde-park, London, died 14th December, 1895. Any person having knowledge of any will made by the deceased, or of any property belonging to him, is requested to communicate with Messrs. Dalston, Son, & Elliman, Solicitors, No. 21, Southampton-street, Bloomsbury, London, or with Mr. F. W. Pixley, Chartered Accountant, 58, Coleman-street, London, who, by order of the High Court of Justice, has been appointed Receiver of the estate and effects of the deceased in England, pending the appointment of a legal personal representative of the deceased.

GENERAL.

The death is announced of Sir P. A. Buckley, K.C.M.G., one of the judges of the Supreme Court of New Zealand.

The *St. James's Gazette* says that Mr. Daniel Rees, clerk to the Cardiff borough magistrates, died in London on the 17th inst. The deceased was also clerk to the School Board at Cardiff, and held a number of other public offices.

It is stated that at the meeting of the judges of the Queen's Bench Division held last week to consider a communication on the subject of the Commercial Court received from the President of the Incorporated Law Society, and signed by a number of solicitors, it was decided by their lordships that no change should be made at present.

In the course of the hearing of an appeal from a decision of a county court judge on the 14th inst., Lord Russell of Killowen said: "This is another case of the utter inadequacy of the county court judge's notes. We have had to complain of the same fault in four or five other cases to-day. I wish to say—and I desire it to be publicly known—that I think when a county court judge is requested to take a note he ought to furnish a clear and intelligible note, not only of the points submitted to him, the arguments thereon, and the evidence relating thereto, but also a note of the manner in which he dealt with the points before him.

The result of the annual election of members to serve upon the General Council of the Bar has been declared as follows: Mr. Montague Crackanthorpe, Q.C., Mr. A. M. Channell, Q.C., Mr. F. O. Crump, Q.C., Mr. H. B. Buckley, Q.C., Mr. E. Tindal Atkinson, Q.C., Mr. Joseph Walton, Q.C., Mr. C. Swinfen Eady, Q.C., Mr. Vernon R. Smith, Q.C., Mr. L. A. Kershaw, Q.C., Mr. J. V. Vesey Fitzgerald, Q.C., Hon. Alfred Lyttelton, and Messrs. George Sills, T. Tindal Methold, O. L. Clare, R. H. Spearman, H. Bargrave Deane, C. F. Gill, J. Alderson Foote, Edmund W. Garrett, Yarborough Anderson, John Scott Fox, C. A. Russell, Henry Eric Richards, and Walter B. Lindley. There were fifty candidates for the twenty-four vacancies upon the Council; 1,965 voting papers were sent in to the secretary, a number considerably in excess of those sent in at previous elections.

Messrs. H. E. Foster & Cranfield's Periodical Sale (No. 571), held at the Mart, E.C., on Thursday last, resulted as follows:—A valuable reversionary rent-charge of £5,000 per annum, secured upon an estate producing upwards of £60,000 per annum, with policies for £70,000, formed one of the most attractive lots, but was not submitted for competition, as it had been sold privately beforehand at an acceptable figure, approaching, we understand, £20,000. Of the remaining thirty-two lots all except five were disposed of, realizing a total of £25,515; forty £100 shares in the Kempton Park Freehold Land Company contributing £5,330 of this result. The following were some of the principal lots: Absolute reversion to one-sixth of about £27,200 on decease of lady aged 58, sold for £2,150; absolute reversion to a moiety of about £7,550 railway stocks and freeholds at Halifax on decease of gentleman aged 75, together with annuity of £100 during same life, sold £2,810; absolute reversion to a moiety of about £5,500 on decease or remarriage of lady aged 68, sold £1,360; absolute reversion on death of lady aged 80 to one-eighth of about £16,000 invested on mortgage of freeholds, sold £1,245. A large number of policies were also offered, for sums amounting, with bonuses, to over £28,500, the principal lot being a fully paid policy in the Scottish Widows' Office for £2,000, bonuses added £2,709 1s. 8d., age 77, which realized £4,200. Other policies attained results shewing increases beyond surrender values varying from 18 to 43 per cent.

Warning to intending House Purchasers and Lessees.—Before purchasing or renting a house, have the Sanitary Arrangements thoroughly Examined by an Expert from The Sanitary Engineering Co. (Carter Bros.), 65, Victoria-street, Westminster. Fee for a London house, 2 guineas country by arrangement. (Established 1875.)—[Advt.]

WINDING UP NOTICES.

London Gazette—Friday, May 15.

JOINT STOCK COMPANIES.

Limited in Chancery.

Automaton Paper Feeder Co, Limited—Creditors are required, on or before June 23, to send their names and addresses, and particulars of their debts or claims, to Mr. James Salisbury, 26, Sandy rd, Seaforth, near Liverpool. Banks & Co, Liverpool, solors for liquidator

Bullion Exploration Syndicate, Limited (in Liquidation)—Creditors are required, on or before June 30, to send their names and addresses, and particulars of their debts or claims, to Mr. Thomas J. Garlick, Basing House, Basinghall st. Godden & Co, 34, Old Jewry, solors to liquidator

Colonial and General Development Corporation, Limited (in Liquidation)—Creditors are required, on or before June 13, at or before 11 in the forenoon, to send their names and addresses, together with full particulars of their debts or claims, to J. Durie Pattullo, 71 and 72, King William st

Gloucester Fish and Game Supply Society, Limited—Creditors are required, on or before June 6, to send their names and addresses, and particulars of their debts or claims, to Mr. William Dancey, 84, Barton st, Gloucester. Armitage, Gloucester, solor to liquidator

Infants' Mistress, Limited—Creditors are required, on or before July 1, to send in their names and addresses, and particulars of their debts or claims, to Frederick James Mortlock, 23, Cullum st, Fenchurch st

Patent Monument Automatic Box Co, Limited—Creditors are required, on or before June 26, to send in their names and addresses, and particulars of their debts or claims, to Mr. Edward Thomson, 5, Featherstone bldgs, Holborn. Crawley, 5, Chancery lane, solor

3rd West Kent Volunteers Equipment Co, Limited (in Liquidation)—Creditors are required, on or before June 1, to send their names and addresses, and particulars of their debts or claims, to Col. Chas. D. Davies, Capt. Chas. J. Swiss, and Lieut.-Col. Wm. Hunt, 10, Beresford st, Woolwich. Crookenden, 3, New sq, Lincoln's inn, solor

London Gazette.—Tuesday, May 19.

JOINT STOCK COMPANIES.

Limited in Chancery.

Central and South American Syndicate, Limited—Creditors are required, on or before June 30, to send their names and addresses, and particulars of their debts or claims, to Robert John Sissons, 9, Austinfriars

London and General Exploration and Developing Co, Limited—Creditors are required, on or before June 19, to send their names and addresses, and particulars of their debts or claims, to Arthur Fiennes Barrowes, 165, Fenchurch st. Bonner, 165, Fenchurch st, solor

London and Manchester Oyster Co, Limited—Creditors are required, on or before June 24, to send their names and addresses, and particulars of their debts or claims, to John Bottoms, Victoria st, Manchester. Sutton & Co, Manchester, solors to liquidator

Monkwearmouth Flour Mill Co, Limited—Creditors are required, on or before June 30, to send their names and addresses, and particulars of their debts or claims, to Thomas Myres Purday and John Christopher Simpson, 2, Exchange pl, Middlesborough. Barron & Smith, Darlington, solors to liquidators

FRIENDLY SOCIETY DISSOLVED.

Pattishall Friendly Benefit Society, National School, Pattishall, Towcester, Northampton. May 13

CREDITORS' NOTICES.

UNDER ESTATES IN CHANCERY.

Last Day of Claim.

London Gazette.—Friday, May 8.

Friend, Frederick, King William st, Merchant June 9 Friend v Young, Stirling, J Beard. Essex st, Strand

Hartley, Thomas, Colne, Lancs June 9 Hartley v Hartley, Registrar, Manchester Stuttard, Colne

UNDER 22 & 23 VICT. CAP. 35.

Last Day of Claim.

London Gazette.—Friday, May 8.

Baker, Isabella Baker, Durham June 12 Dees & Thompson, Newcastle upon Tyne

Bassett, William John, Jubilee st, Mile End rd, Surveyor June 15 Worrell & Sons, Coleman st

Bentley, Hannah, Bromley Hurst, Staffs June 24 Gardner & Sons, Rugeley

Bilbe, Jane Westbrook, Worthing June 4 Parish & Hickson, St Swithin's lane

Capel, Rt Hon Lady Emily Elizabeth FitzHardinge, Westerfield, Suffolk June 16 Notcutt & Son, Ipswich

Chapiteau, Francoise Clara, Portsea June 4 Bramsdon, Portsmouth

Daniel, Mary, Birmingham June 13 Reece & Harris, Birmingham

Delahaye, William Edward, Camberwell June 30 Swepstone & Stone, Gt St Helens

Dickins, Stephen, Trentham, Staffs, Huntsman June 10 Birch, Stone

Fletcher, William Edwin John, North Acton, Laundryman June 10 Carr & Martin, Gt Tower st

Folkard, Clement, Pembridge gdns June 5 Howlett & Clarke, Brighton

Fowke, William David, High st, St Giles, Tobacco Manufacturer June 8 Crossman & Prichard, Theobald's rd

Giggins, John, Hadleigh, Essex June 12 Wood & Co, Southend on Sea

Haddock, Marianne Amy, Hitchin, Herts June 9 Aldous & Turner, Ipswich

Harbottle, Thomas, Brighton June 30 Hollams & Co, Mincing ln

Howarth, Sarah, Barnsley, York May 30 Horsfield, Barnsley

Jacobs, Elizabeth, Clifton rd, Maida Vale Sept 18 Barron & Son, Lincoln's Inn fields

Kent, Alfred, Fairford, Glos June 8 Russel Kent, Fleet st

Knight, Henry John, Alton, Hants, Lieut Col June 2 Evans & Co, Gray's inn sq

Matthews, William Henry, Camberwell, Contractor May 30 Peard & Son, Sise lane

Meggy, Frederic Henry, Chelmsford, Essex July 1 Lovell & Co, Gray's inn sq

Moore, John Francis, Brentford, Baker June 3 Ruston & Co, Brentford

Pell, Richard, Forest Hill, Kent May 29 Taylor & Taylor, New Broad st

Pirkis, James, Islington June 8 Swepstone & Stone, Gt St Helen's

Richards, James, Pembroke, Farmer June 8 Eaton & Co, Haverfordwest

Roberts, Edward John, Stretford, Manchester June 24 Barrow & Smith, Manchester

Robinson, Hannah, Marple, Chester June 10 Johnsons, Stockport

Rolinson, John, Dudley, Worcs, Brewer Jobson, Dudley

Roscoe, Thomas, Preston, Lancs, Innkeeper May 15 Hubberstey, Preston

Ruscoe, Thomas, Rowton, Salop, Innkeeper June 10 Stevens, Shrewsbury

Seward, Samuel William, Buriton, Hants June 10 Shield & Mackarness, Petersfield

Smith, Anthony, London Wall May 23 Taylor & Taylor, New Broad st

Stephens, Mary Eleanor Graham, Blackheath June 15 Stephens, Essex st, Strand

Stock, Charles Planner, Egham, Surrey June 15 Piesse & Son, Old Jewry chmbrs

Stuart, Hon Sir William, K.C.M.G., C.B., Guildford, Surrey June 24 Mason & Co, Lincoln's inn fields

Taylor, Joseph, Prestwich, Lancs June 13 Grundy & Co, Manchester

Taylor, William, Elterwater, Westmrld July 8 Gatey, Ambleside

Thompson, Elizabeth, Prescot, nr Liverpool June 1 Read, Liverpool

Turnerelli, Edward Tracy, Leamington July 15 Wheble, Leamington

Ward, Henry, Birmingham June 13 Reece & Harris, Birmingham

Watson, James, Shrewsbury, Esq June 1 Milward & Co, Birmingham

West, Susan Mary, Plymouth June 24 Shelly & Johns, Plymouth

Whitaker, Dorothy, Kingston upon Hull June 6 Thompson & Co, Hull

Whitaker, Samuel Butler, Kingston upon Hull June 6 Thompson & Co, Hull

Wicks, Robert, Farnham, Surrey, Baker June 24 Potter & Co, Farnham

Williams, Miles, Bootle, Lancs June 10 Forshaw, Liverpool

Willmore, Sarah, Birmingham June 10 Restall, Birmingham

Wood, Thomas, Nottingham, Builder June 3 Bright, Nottingham

Wood, Helen, Willesden July 15 Attenborough & Son, Ely place

Worboys, Robert, Leytonstone July Houghton & Son, New Broad st

London Gazette.—Tuesday, May 12.

Ames, Frederick Lothrop, Massachusetts, U S A June 12 Marsland & Co, Leadenhall st

Attwood, George Ethelred, Colchester, Wine Merchant June 20 Elwes & Turner, Colchester

Austin, Eliza Jane, Stafford June 20 Gough, Birmingham

Baxter, Gertrude Melita, Pietermaritzburg, Natal June 11 Blyth & Co, Gresham st

Boothby, Thomas Pearson, Brixton June 8 Walter, Chancery lane

Cave, Edward, Liverpool July 11 Rudd, Liverpool

Chew, James, Blackburn May 29 Platts, Blackburn

Cooper, James, Ashton under Lyne June 15 Clayton & Son, Ashton under Lyne

Davies, Sophia Catherine, West Kensington June 12 Jennings & Finch, Gray's inn square

Dearden, Thomas, Bury, Lancs June 20 Butcher & Barlow, Bury

Dewsbury, Nancy, Chorlton cum Hardy, Manchester June 24 Tallent-Bateman, Manchester

Downes, John Middleton, Wickersley, Yorks, Farmer June 27 Oxley & Coward, Rotherham

Duffhy, Julia Cater, Willesden Green July 1 Hepworth & Co, Finsbury

Soulier, Louise Charlotte Du, Boulogne sur Mer, France June 24 Hill & Co, Old Broad st

Gage, Mary Elizabeth, Wyke House, Isleworth June 20 Trower & Co, New sq

Gilby, Ellen, Surbiton, Surrey June 24 Oliver, Gracechurch st

Gowland, Henry, Durham May 31 Hanby Holmes, Barnard Castle

Guy, Joseph, Gt Grimsby June 13 Grange & Co, Gt Grimsby

Hall, John, Chadderton, nr Oldham June 12 Ponsonby & Carlile, Oldham

Harrison, Emily, East Twickenham June 9 Clement & Co, Pall mall

Hedley, Margaret, Newcastle upon Tyne June 23 Brown, Newcastle upon Tyne

Hext, Frances Margery, Cornwall June 15 Kitsons & Co, Torquay

Holden, George, Leeds, Butcher June 30 Harland & Ingham, Leeds

Jephcott, Herbert Harry, Coventry, Baker June 1 Streetly, Coventry

Jones, Griffith, Camden sq July 1 Levy, Surrey st

Jones, the Rev Robert Morgan, Derbyshire June 20 Barker & Son, New inn, Strand

Joule, John, Chorlton on Medlock June 12 Walker & Co, Manchester

Matheson, Lady Mary Jane, Cleveland row June 24 Hunters & Hayner, New sq, Lincoln's inn

Morris, Joseph, Stafford July 1 Evans, Walsall

Moss, Henry, Huddersfield, Tailor June 20 Piercy, Huddersfield

Mullis, Thomas, Worcester, Licensed Victualler June 10 Green & Williams, Birmingham

Powell, William, Swansea June 9 Moy & Co, Swansea

Rayner, Ellen, Newcastle upon Tyne June 18 Wilkinson & Marshall, Newcastle upon Tyne

Read, Elizabeth, Leeds June 13 Arundel, Leeds

Read, John William, Leeds June 13 Arundel, Leeds

Rigge, Ellen, Cartmel, Lancaster June 30 Hart & Co, Ulverston

Shields, Ann, Redmire, York June 9 Horner, Leyburn, R S O

Simmons, Hubert, Shirburn, Oxford June 6 Cooper & Co, Henley on Thames

Smallridge, Henry William Elford, Plymouth June 11 Blyth & Co, Gresham house

Smith, Edmund, Leeds, Corn Factor June 15 Walter & E H Foster, Leeds

Stuart, Henry Villiers, Esq, Waterford June 22 Farrar & Co, Lincoln's inn fields

Todd, John, Wollaston, nr Stourbridge June 12 Wyndham, Stourbridge

Walker, Charlotte, Coventry June 24 Browetts, Coventry

Welch, John Joseph, Stafford, Chemist June 12 Wyndham, Stourbridge

Whitehead, John, Oldham June 12 Sixsmith, Oldham

Wild, Robert, Nottingham June 8 Warburton & Allen, Worksop

Williams, Miles, Bootle, Lancs June 10 Forshaw, Liverpool

Wintle, Helen Irvine, Surbiton, Surrey June 20 Hopkinson & Oppenheimer, Clement's lane

London Gazette.—Friday, May 15.

Barber, John, Yeovil, Somerset June 1 H S & S Watts, Yeovil

Barons, James, Horrabridge, Devon, Coal Merchant July 1 Gill, Devonport

Birkner, Johannes, Nuernberg, Germany, Merchant June 15 Rehders & Higgs Mincing lane

Burnett, Charles Douglas, Vauxhall, Surrey June 30 Few & Co, Surrey st, Strand

Button, James, Newmarket, Cambridge, Solicitor Aug 1 Button & Aylmer, Newmarket

Cobbett, Mary, Edenbridge, Kent July 11 Hammond & Richards, Furnival's inn

Cocks, Blanche Margaret Standish Somers, Briary, Freshwater, I W June 20 Gadden & Treherne, Bedford row

Davies, Anne Jane, Llandudno, Carnarvon June 13 Chamberlain & Johnson, Llandudno

Davies, David Joseph, Cardiff, Builder June 13 Leigh & Horley, Cardiff

Davies, Magdalene, Cardiff June 6 Thomas, Cardiff

Elkington, Henry, Petersfield, Hants July 1 Marsden & Son, Gt St Thomas Apostle

England, Richard, Plaistow, Essex, Builder June 24 Howard & Shelton, Moorgate

Farmer, Thomas McLean, Cuckfield, Sussex June 26 Tylee & Co, Essex st, Strand

Footer, William, Shaftesbury Park, Battersea July 1 Shaw, Furnival's inn

Gordon, Mary, Torquay June 16 Kitsons & Co, Torquay

Gough, James, Kirk Ella, York Aug 1 Middlemiss & Pearce, Kingston upon Hull

Gowland, Henry, Barnard Castle, Durham May 31 Hanby Holmes, Barnard Castle

Greig, Emma Roberta, Clapham rd July 1 Fraser, Soho sq

Gwynn, William James, Caterham, Surrey, Esq June 30 Few & Co, Surrey st, Strand

Hickman, Martha Mona, Worcester June 5 Harwards & Co, Stourbridge

Hudson, Harrington, Banstead, Surrey, Esq July 1 Guscotte & Co, Essex st, Strand

Hunter, William, Lozells, Aston, Warwick May 21 Baildon Wright, Birmingham

Huxham, Ann Catherine, Exeter May 19 Friend & Beal, Exeter

Ibbetson, William, Harrogate, York July 1 Simpsons & Denham, Leeds

Johnson, Alexander, Atherton, Lanc, Pottery Manufacturer June 30 Watkins & Co, Atherton

Knights, James, Worcester, Farmer June 20 Baker, Birmingham

Lee, William, Somerset June 20 Ruscombe & Co, Bridgwater

Lloyd, Robert, Kidderminster, Farmer June 13 Thursfield, Kidderminster

Longworth, the Rev Richard, Whalley, Lancs June 24 Reddish, Church

Maby, William, Gloucester, Mason June 1 Wansbrough & Co, Bristol

Mayo, Job, Gloucester, Confectioner June 12 Franklin, Gloucester

Meikleham, George Cuninghame, Southsea, MD June 11 Bramadon, Portsmouth

Merrick, Charles Crofts Daniel, Leicester, Printer June 16 Burgess & Dexter, Leicester

Morgan, Agnes, Bath June 22 Stone & Co, Bath

Murch, Sir Jerom, Weston, nr Bath June 22 Stone & Co, Bath

Phillips, Howell, Eglwystian, Glam, Farmer June 13 Leigh & Horley, Cardiff

Piercy, Julia, Southsea June 30 Coode & Co, St Austell, Cornwall

Pratt, John, Chardstock, Dorset, Farmer June 12 Forward, Axminster

Prebble, Henry, West Smithfield June 24 Prebble & Hall, Charterhouse st

Shemwell, Mary Ann, Barton upon Irwell, Lancs July 15 Taylor & Co, Manchester

Short, Thomas, Stoke Newington June 22 Ellis & Co, College hill

Smith, Robert Barclay, Tynewydd, nr Bangor, Farm Bailiff June 10 Hughes & Prichard, Bangor

Stretton, William, Birmingham June 24 Robinson & Son, Birmingham

Tatham, Hephzibah, Halifax July 1 Jubb & Co, Halifax

Tatham, James, Halifax, Cattle Dealer July 1 Jubb & Co, Halifax

Venn, William Webb, Pope's Head alley June 30 Wilson & Son, Basinghall st

Walmsley, Joseph, West Bradford, Yorks, Shoemaker June 15 Rushton, West Bradford

Webster, Richard, Prestwich, Lancs, Farmer June 15 Waddington, Burnley

Wells, Samuel, Vepery, Madras, Physician June 2 Indermaur & Brown, Chancery la

Woods, Ann, Finchley June 3 Diamond & Sons, Wimpole st

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, May 15.

RECEIVING ORDERS.

BAKER, HUBERT, Birmingham, Baker Birmingham Pet May 12 Ord May 12
BATHURST, CHARLES WILLIAM, Merton, Surrey, Builder Croydon Pet May 9 Ord May 9
BOOKER, CHARLES, Pluckley, Kent, Butcher Canterbury Pet May 11 Ord May 11
BULLEY, CHARLES, Crediton, Devon, Baker Exeter Pet May 11 Ord May 11
BUTCHER, MARK SEAGER, Lowestoft, Clerk Gt Yarmouth Pet May 13 Ord May 13
CREARY, WILLIAM, Liverpool Liverpool Pet May 12 Ord May 12
DAVIES, EBENEZER, Shrewsbury, Grocer Shrewsbury Pet April 30 Ord May 18
DAY, RICHARD, North Shields, Grocer Newcastle on Tyne Pet May 12 Ord May 12
DEADMAN, HENRY, Eastbourne, Fruiterer Eastbourne and Lewes Ord May 12
DOBSON, JAMES HATCH, and JOHN HENRY DOBSON, Bowness, Westmorland, Coachbuilders Kendal Pet May 11 Ord May 11
EVANS, JOHN, Middlesborough, Cycle Agent Stockton on Tees Pet May 12 Ord May 12
GELDARD, JAMES, Barrow in Furness, Grocer Ulverston Pet May 11 Ord May 11
GODWIN, DAVID, Brinkworth, Wilts, Farmer Swindon Pet May 12 Ord May 12
GOETZ, HUGO, and HERMANN JONAS, Manchester, Merchants Manchester Pet May 13 Ord May 13
HALL, JOSEPH, Streatham Hill, Chemist Madeley Pet April 23 Ord May 13
HAWES, EDWARD ALFRED, Hethersett, Norfolk, Grocer Norwich Pet May 12 Ord May 12
HEALEY, ALFRED, Horncastle, Lincs, Brewer Lincoln Pet May 5 Ord May 13
HIPWOOD, RICHARD SHELDON, Barrow in Furness, Restaurant Keeper Ulverston Pet April 25 Ord May 12
HOTTEN, HENRY, Plymouth, Dairyman Plymouth Pet May 11 Ord May 11
LANDAU, MARCUS, Whitechapel, Grocer High Court Pet May 11 Ord May 11
LANGFORD, ELINOR M E, Earl's Court grdns High Court Pet Jan 6 Ord May 9
LEONARD, GEORGE, Hanham, Glos, Baker Bristol Pet May 11 Ord May 11
MANN, THOMAS, Brighton, Potato Merchant Brighton Pet May 11 Ord May 11
MCKINSTRY, JOHN MILLIKIN, Walsall, Saddler Walsall Pet May 12 Ord May 12
MOORE, JOHN, Alfreton, Derbys, Joiner Derby Pet April 29 Ord May 12
MURLIN, GEORGE HENRY, Kexby, Lincs, Coal Dealer Lincoln Pet May 11 Ord May 11
NEWTON, JAMES ERNEST, Wallington, Surrey, Clerk Croydon Pet May 9 Ord May 9
POOLE, WILLIAM WIDDICOMBE, Brixham, Licensed Victualler Plymouth Pet May 13 Ord May 13
REES, LEWIS, Aberavon, Glam Neath Pet May 12 Ord May 12
ROBERTS, ROBERT, Blaenau Festiniog Portmadoc Pet May 11 Ord May 11
SCHOFIELD, SAMUEL, Denton, Lancs, Butcher's Assistant Ashton under Lyne Pet May 11 Ord May 11
SHEPHERD, ENOCH, Wolverhampton Wolverhampton Pet May 12 Ord May 12
SPLATT, FREDERICK HENRY, Hittisleigh, nr Exeter, Butcher Exeter Pet May 12 Ord May 12
TAYLOR, JAMES, Spennymoor, Innkeeper Durham Pet May 11 Ord May 11
TAYLOR, GEORGE W, Arundel st, Piccadilly Wandsworth Pet March 17 Ord May 13
TAYLOR, WILLIAM, Rochdale Rochdale Pet May 11 Ord May 11
TURNER, EDWARD HARRY, Norwich, Draper Norwich Pet May 11 Ord May 11
WELLS, JAMES WILLIAM, Rodmarton, Glos, Carpenter Swindon Pet May 11 Ord May 11
WHITTAKER, W, King's Heath, Grocer Birmingham Ord May 12

Amended Notice substituted for that published in the London Gazette of March 17:

GARRITT, JOHN AUSTIN, Penge Croydon Pet Feb 11 Ord Ord March 10

FIRST MEETINGS.

AINSWORTH, SAMUEL, Claverley, Salop, Farmer May 23 at 11.30 Off Rec, Shrewsbury
BONFIELD, JOHN GEORGE, Ashwell, Herts, Licensed Victualler May 22 at 12 Off Rec, 5, Petty Cury, Cambridge
BOSSINGHAM, JAMES WILLIAM, Hundleby, Lincs, Wheelwright May 28 at 12 Off Rec, 31, Silver st, Lincoln
BROOK, JESSIE LOUISA, Mutley, Devon, Butcher May 22 at 10 10, Athenæum terrace, Plymouth
BROOKER, CHARLES, Pluckley, Kent, Butcher May 29 at 9.30 Off Rec, 73, Castle st, Canterbury
BYWATER, GEORGE SALES, Leeds, Game Dealer May 22 at 11 Off Rec, 22, Park row, Leeds
BULLEY, CHARLES, Crediton, Devon, Baker May 27 at 12 Off Rec, 13, Bedford circus, Exeter
CHAPMAN, ARTHUR, and EDWARD CHAPMAN, Limehouse, Engineers May 22 at 12 Bankruptcy bldgs, Carey street
CUDE, WALTER, Cardiff, Baker May 28 at 11 Off Rec, 29, Queen st, Cardiff
DAVIES, EBENEZER, Shrewsbury, Grocer May 23 at 12 Off Rec, 42, St John's hill, Shrewsbury
DISSDALE, JOHN, Kingston upon Hull, Licensed Victualler May 23 at 11 Off Rec, Trinity House lane, Hull
EDWARDS, ARTHUR, Battersea, Tailor May 22 at 11.30 24, Railway approach, London Bridge
EVANS, JOHN ROBERT, Llanberis, Carnarvonshire, Butcher May 26 at 4.45 Prince of Wales Hotel, Carnarvon
GREENER, ANNIE COXON, Newport May 23 at 11.30 Off Rec, Gloucester Bank chmbrs, Newport, Mon
HIGGINSON, JAMES, Tenbury, Worcesters, General Dealer May 22 at 2 John Nicholls, Auctioneer, Kidderminster
HOWARD, ROBERT, Carnarvon, Dealer May 22 at 11 Crypt chmbrs, Eastgate row, Chester
HUNT, FREDERICK, Earl Stonham, Suffolk, Grocer May 26 at 3 Off Rec, 36, Princes st, Ipswich
JENKINS, EDWIN, Cwmyoy Lower, Mon, Blacksmith May 22 at 3 65, High st, Merthyr Tydfil
JONES, THOMAS ALFRED, Newport, Mon May 23 at 11 Off Rec, Gloucester Bank chmbrs, Newport, Mon
LEACH, JOHN, Stockport, Sawyer May 22 at 3.30 Off Rec, County chmbrs, Market pl, Stockport
LEWIS, THOMAS, Caerleon, Mon, Haulier May 23 at 12 Off Rec, Gloucester Bank chmbrs, Newport, Mon
LINARD, W J & SONS, Barking, Essex, Coal Merchants May 22 at 3 95, Temple chmbrs, Temple avenue
LYNDEN, WILLIAM ARTHUR, Plymouth, Tobacconist May 22 at 10.30 10, Athenæum terrce, Plymouth
LYNN, MATTHEW, Newcastle on Tyne May 27 at 11.30 Off Rec, 30, Mosley st, Newcastle on Tyne
MOORE, JOHN, Alfreton, Derby, Joiner May 22 at 12.30 Off Rec, 40, St Mary's gate, Derby
MURLIN, GEORGE HENRY, Gainsborough, Coal Dealer May 28 at 12.30 Off Rec, 31, Silver st, Lincoln
PAWLEY, RICHARD, Plymouth, Builder May 22 at 11 10, Athenæum ter, Plymouth
READ, CHARLES WILLIAM, Nunton, Wilts, Farmer May 23 at 11.30 Off Rec, Salisbury
REDPATH, HENRY, West Hartlepool, Blacksmith May 28 at 3.30 Off Rec, 25, John st, Sunderland
SAVORY, A E, West Hampstead May 27 at 12 Bankruptcy bldgs, Carey st
SIMPSON, ROBERT, Pontypridd, Goods Dealer May 22 at 12 65, High st, Merthyr Tydfil
SPLATT, FREDERICK HENRY, Hittisleigh, Exeter, Butcher May 27 at 12 Off Rec, 13, Bedford circus, Exeter
WIGGINS, HENRY, Twyford, Berks May 22 at 12 Bankruptcy Office, 1, St Aldate's, Oxford
WILLIMONT, JOHN, Plymouth, Schoolmaster May 22 at 11.30 10, Athenæum ter, Plymouth
YEOMANS, SAMUEL, East Stonehouse, Painter May 22 at 12 10, Athenæum ter, Plymouth
YOUNG, WILLIAM MUSTON NEED, Bart, Matheson rd May 27 at 2.30 Bankruptcy bldgs, Carey st

Amended notice substituted for that published in the London Gazette of May 8:—

APLIN, GEORGE, Cardiff, Coal Merchant May 19 at 11 Off Rec, 29, Queen st, Cardiff

ADJUDICATIONS.

ADDISON, ROBERT, Stock Exchange High Court Pet Feb 6 Ord May 12
APLIN, GEORGE, Cardiff, Coal Merchant Cardiff Pet April 20 Ord May 12
BAKER, HUBERT, Birmingham, Baker Birmingham Pet May 12 Ord May 13
BETTAM, RICHARD, Irishgate, Carlisle, Boot Dealer Carlisle Pet April 27 Ord May 12
BONFIELD, JOHN GEORGE, Ashwell, Herts, Licensed Victualler Cambridge Pet May 9 Ord May 12
BROOKER, CHARLES, Pluckley, Kent, Butcher Canterbury Pet May 11 Ord May 11
BULLEY, CHARLES, Crediton, Devons, Baker Exeter Pet May 11 Ord May 11
BUTCHER, MARK SEAGER, Lowestoft, Clerk Gt Yarmouth Pet May 13 Ord May 13
CHAPMAN, ARTHUR, and EDWARD CHAPMAN, Limehouse, Engineers High Court Pet May 7 Ord May 12
CREARY, WILLIAM, Liverpool Liverpool Pet May 12 Ord May 12
CURRY, CHARLES ARTHUR ADAMSON, Durham, Boot Dealer Durham Pet April 24 Ord May 12
DAY, RICHARD, North Shields, Grocer Newcastle on Tyne Pet May 12 Ord May 12
DOBSON, JAMES HATCH, and JOHN HENRY DOBSON, Bowness, Westmorland, Coachbuilders Kendal Pet May 11 Ord May 11
EVANS, JOHN, Middlesborough, Cycle Agent Stockton on Tees Pet May 12 Ord May 12
GELDART, JAMES, Barrow in Furness, Grocer Ulverston Pet May 11 Ord May 11
GIBSON, W WALTER ST GEORGE, Kidderminster, Surgeon Kidderminster Pet April 20 Ord May 13
GINGER, ALEXANDER MCLEAN, Slapton, Bucks, Farmer Luton Pet April 9 Ord May 11
GODWIN, DAVID, Brinkworth, Wilts, Farmer Swindon Pet May 12 Ord May 12
GOETZ, HUGO, and HERMANN JONAS, Manchester, Merchants Manchester Pet May 13 Ord May 13
HARE, PERCY, St George's sq High Court Pet Feb 10 Ord May 8
HARMAN, LEWIS, Silvertown, Baker High Court Pet May 8 Ord May 12
HAWES, EDWARD ALFRED, Hethersett, Norfolk, Grocer Norwich Pet May 12 Ord May 12
HEAD, THOMAS, and THOMAS GEORGE HEAD, Bournemouth, Decorators Poole Pet April 14 Ord May 12
HIGGINSON, JAMES, Tenbury, Worcester, General Dealer Kidderminster Pet April 18 Ord May 8
HIGGS, CHARLES, Kidderminster, Timber Merchant Kidderminster Pet April 17 Ord May 11
HIPWOOD, WILLIAM JOHN, Wolverhampton, Accountant Wolverhampton Pet April 1 Ord May 13
HOTTEN, HENRY, Plymouth, Dairyman Plymouth Pet May 11 Ord May 11
HYMAN, JOHN, Blackfriars, Rag Merchant High Court Pet April 25 Ord May 11
JACOB, SAMUEL, Willesden Green, Clerk High Court Pet April 16 Ord May 8
JOHNSON, JOHN HARRY, Birmingham Birmingham Pet April 8 Ord May 9
JONES, THOMAS ALFRED, Newport Newport, Mon Pet April 11 Ord May 13
KETT, WALTER HORATIO, Basinghall st, Jeweller High Court Pet April 8 Ord May 13
LEONARD, GEORGE, Hanham, Glos, Baker Bristol Pet May 11 Ord May 11
LLOYD, EMMA, Newtown, Montgomery, Coal Merchant Newtown Pet May 8 Ord May 11
LONGMAN, JOHN, Eastbourne, Milliner Eastbourne Pet May 7 Ord May 12
MCKIE, JOHN CHRISTISON, Oswestry, Auctioneer Wrexham Pet April 16 Ord May 11
MURLIN, GEORGE HENRY, Gainsborough, Coal Dealer Lincoln Pet May 11 Ord May 11
POOLE, WILLIAM WIDDICOMBE, Brixham, Licensed Victualler Plymouth Pet May 13 Ord May 13
REES, LEWIS, Aberavon, Glam Neath Pet May 12 Ord May 12
ROGERS, DAVID, jun, Bexley Heath, Kent, Surgeon Dentist Rochester Pet April 22 Ord May 11
SAWYER, JOHN, Twyford, Berks, Butcher Reading Pet March 31 Ord May 11
SCHOFIELD, SAMUEL, Denton, Lancs, Butcher Ashton under Lyne Pet May 11 Ord May 11
SMITH, FRANK HERBERT, St Leonard's on Sea, Hairdresser Hastings Pet May 8 Ord May 13
SPLATT, FREDERICK HENRY, Hittisleigh, nr Exeter, Butcher Exeter Pet May 12 Ord May 12
TAYLOR, JAMES, Spennymoor, Durham, Innkeeper Durham Pet May 11 Ord May 11
TAYLOR, WILLIAM, Rochdale Rochdale Pet May 11 Ord May 11
WELLS, JAMES WILLIAM, Rodmarton, Glos, Carpenter Swindon Pet May 7 Ord May 11
WHATELEY, JOHN HOWE, Birmingham, Builder Birmingham Pet April 28 Ord May 9

Amended notice substituted for that published in the London Gazette of March 20:

GARRITT, JOHN AUSTIN, Penge Croydon Pet Feb 10 Ord March 14

ADJUDICATION ANNULLED.

WARDER, SAMUEL HARRIS, Much Wenlock, Salop, Commission Agent Madeley Adjud March 18, 1893 Annul May 13, 1896

London Gazette.—TUESDAY, May 19.

RECEIVING ORDERS.

BATCHELOR, CHARLES, Maidstone, Kent, Valuer Maidstone Pet May 14 Ord May 14
BILTON, JOHN, Barrow on Humber, Master Bricklayer Gt Grimsby Pet May 13 Ord May 13
BRADSHAW, GEORGE, Leicester, Labourer Leicester Pet May 13 Ord May 13
BROWN, MARY ANN LYDIA, Worcester, Ironmonger Worcester Pet May 16 Ord May 16
BURROWS, JOHN HENRY, and AUGUSTA MARY BURROWS, Horley, Surrey, Millers Croydon Pet April 25 Ord May 12
BUTLER, EVERETT UNWIN, Ipswich, Clerk Ipswich Pet May 16 Ord May 16
CHESTNEY, ELIJAH, Holt, Norfolk, Carpenter Norwich Pet May 16 Ord May 16
CHURCHILL, SAMUEL DYER, Cardiff, Wine Merchant Cardiff Pet May 15 Ord May 15
ELLIS, JOHN HOMER, Bideford, Devon, Hotel Keeper Barnstaple Pet May 14 Ord May 14
EMRICH, VICTORIA, Plymouth, Grocer Plymouth Pet May 16 Ord May 16
EYRE, ENOCH, Gt Grimsby Gt Grimsby Pet May 13 Ord May 13
FFOLKES, MARTIN W B, Queen Anne's Gate, Civil Engineer High Court Pet April 29 Ord May 15
FINNEGAN, PATRICK, Liverpool Liverpool Pet May 7 Ord May 16
FRANKISH, GEORGE, Kingston upon Hull, Bootmaker Kingston upon Hull Pet May 14 Ord May 14
GEE, EDWIN J, Eldon st, Surveyor High Court Pet April 25 Ord May 15
GIMBLETT, JOHN EDWARD, Durham, Confectioner Durham Pet May 14 Ord May 14
HOPKINS, WALTER S, Bayswater, Hosier High Court Pet March 6 Ord May 15
HUGILL, ALFRED GEORGE, Gillingham, Kent, Moulder Rochester Pet May 16 Ord May 16
JAMIESON, DOROTHY ANN, Stockton on Tees Stockton on Tees Pet May 13 Ord May 13
KAY, EDWIN, Croydon, Seed Merchant High Court Pet April 30 Ord May 15
MEECH, THOMAS HENRY, Gt Yarmouth, Smackmaster Gt Yarmouth Pet May 15 Ord May 15
MORRELL, NICHOLAS, Brighouse, Painter Halifax Pet May 16 Ord May 16
NICOLAIDES, LILY FRANCES, St John's Wood, Tobacconist High Court Pet Jan 20 Ord May 13
OWEN, JOHN, Cardiff, Plumber Cardiff Pet May 15 Ord May 15
PEARSON, ALFRED JAMES, Rolvenden, Kent, Boot Maker Hastings Pet May 15 Ord May 15
REES, JOHN, Llansamlet, Glam, Farmer Neath Pet May 15 Ord May 15
RODDEY, P D, domiciled in England High Court Pet April 20 Ord May 14
RUSSELL, THOMAS, Beckley, Sussex, Grocer Hastings Pet May 15 Ord May 15
SALT, WILLIAM SYMONS, Leicester, Draper Leicester Pet April 30 Ord May 15
SMILES, ANTHONY, Durham, Innkeeper Newcastle on Tyne Pet May 14 Ord May 14
SMITH, WILLIAM FINNINGLEY, Kingston upon Hull, Tailor Kingston upon Hull Pet May 13 Ord May 13
SZAPIRA, SAMSON, Piccadilly High Court Pet May 12 Ord May 14
TAYLOR, ALFRED, Bradford, Yorks, Working Jeweller Bradford Pet May 15 Ord May 15
TAYLOR, FREDERICK, Branston, Lincs, Saddler Lincoln Pet May 15 Ord May 15
TAYLOR, WILLIAM, Liscard, Cheshire, Boat Builder Liverpool Pet May 14 Ord May 14

TRUEMAN, ALFRED JOSEPH, Lewisham, Boot Repairer Greenwich Pet May 13 Ord May 13
WARWICK, THOMAS, Carlisle, Picture Frame Maker Carlisle Pet May 5 Ord May 15
WEN, THOMAS HUDSON, Lichfield, Staffs Walsall Pet May 13 Ord May 14
WEST, ALFRED GARDENER, Portsea, Hants, Grocer Portsmouth Pet May 15 Ord May 15

FIRST MEETINGS.

BATCHELOR, CHARLES, Maidstone, Kent, Valuer June 3 at 11 Off Rec, 9, King st, Maidstone
BLAND, ROBERT, Darlington, Hatter June 3 at 3 Off Rec, 8, Albert rd, Middlesborough
BOSWORTH, GEORGE ROMBO, Worcester, Fish Dealer May 28 at 11.30 Off Rec, 45, Copenhagen st, Worcester
ELLIS, JOHN HOMER, Bideford, Devon, Hotel Keeper May 26 at 1.15 King's Arms Hotel, Barnstaple
GODWIN, DAVID, Brinkworth, Wilts, Farmer May 27 at 11.30 Off Rec, 46, Cricklade st, Swindon
GOODWIN, HERBERT, Long Sutton, Lincs, Wheelwright May 30 at 1 Off Rec, 8, King st, Norwich
GREEN, JAMES, Chelmsford, Essex, Carter May 27 at 12.15 Shirehall, Chelmsford
HARMAN, LEWIS, Silvertown, Baker May 27 at 11 Bankruptcy bldgs, Carey st
HAWKINS, ROBERT MORRIS, Goswell rd, Tailor May 29 at 12 Bankruptcy bldgs, Carey st
JACOB, SAMUEL, Willesden Green, Clerk May 27 at 1 Bankruptcy bldgs, Carey st
LANGFORD, ELINOR M E, Earl's Court gdns May 27 at 12 Bankruptcy bldgs, Carey st
LEONARD, GEORGE, Hanham, Glos, Baker May 27 at 12 Off Rec, Bank chmbrs, Corn st, Bristol
LLOYD, EMMA, Newtown, Mon, Coal Merchant May 27 at 1 Off Rec, Llandidloes
LONGMAN, JOHN, Eastbourne, Milliner June 2 at 1.45 Coles & Sons, Seaside rd, Eastbourne
MAUDE, FRANCIS C, Windsor Castle, Berks May 26 at 12 Off Rec, 95, Temple chambers, Temple avenue
MORRELL, NICHOLAS, Brighouse, Yorks, Painter May 30 at 11 Off Rec, Townhall chmbrs, Halifax
PAXTON, JOSEPH, Rumer Hill, Staffs, Bricklayer May 27 at 11 Off Rec, Walsall
ROBINSON, WILLIAM, Darlington, Boot Repairer June 3 at 3 Off Rec, 8, Albert rd, Middlesborough
ROBERTS, ROBERT, Blaenau Festiniog, Quarry Timekeeper May 28 at 1 Market Hall, Blaenau Festiniog
SCHOFIELD, SAMUEL, Denton, Lancs June 4 at 12.30 Town Hall, Ashton under Lyne
SMILES, ANTHONY, Durham, Innkeeper May 28 at 10.30 Off Rec, 30, Mosley st, Newcastle on Tyne
SMITH, ROBERT PRICE, Shepton Mallet, China Dealer May 27 at 12.30 Off Rec, Bank chmbrs, Corn st, Bristol
STANLEY, CHARLES, Walsall May 27 at 11.30 Off Rec, Walsall
TANTTELIN, JOHN BLUNT, Gt Grimsby, Blacksmith May 27 at 11 Off Rec, 15, Osborne st, Gt Grimsby
TAYLOR, FREDERICK, Branston, Lincs, Saddler May 28 at 11.30 Off Rec, 31, Silver st, Lincoln
TOMLIN, WILLIAM, Poulton, Lancs, Baker June 19 at 2.30 Off Rec, 14, Chapel st, Preston
TORDOFF, BEN, Hunslet, Leeds May 27 at 11 Off Rec, 22, Park row, Leed1
WELLS, JAMES WILLIAM, Rodmarton, Glos, Carpenter and Farmer May 27 at 11 Off Rec, 46, Cricklade st, Swindon
WHATELEY, JOHN HOWE, Birmingham, Builder May 29 at 11 23, Colmore row, Birmingham
WHITTAKER, CHARLES, Nottingham, Engine Fitter May 29 at 11 Off Rec, St Peter's Church walk, Nottingham
WORDEN, JOSEPH, Blackpool June 19 at 3 Off Rec, 14, Chapel st, Preston

ADJUDICATIONS.

BATTRUM, WILLIAM, Kensal Green, Builder High Court Pet April 28 Ord May 14
BILTON, JOHN, Barrow on Humber, Master Bricklayer Gt Grimsby Pet May 13 Ord May 13
BRADSHAW, GEORGE, Leicester, Labourer Leicester Pet May 13 Ord May 13
BROWN, MARY ANN LYDIA, Worcester, Ironmonger Worcester Pet May 16 Ord May 16
BUTLER, EVERETT UNWIN, Ipswich, Clerk Ipswich Pet May 16 Ord May 16
CHESTNEY, ELIJAH, Holt, Norfolk, Carpenter Norwich Pet May 15 Ord May 16
CHURCHILL, SAMUEL DYER, Cardiff, Wine Merchant Cardiff Pet May 14 Ord May 15
DAVIES, EBENEZER, Shrewsbury, Grocer Shrewsbury Pet April 30 Ord May 16
ELLIS, JOHN HOMER, Bideford, Devon, Hotel Keeper Barnstaple Pet May 13 Ord May 14
EMERIC, VICTORIA, Plymouth, Grocer Plymouth Pet May 12 Ord May 16
EVELYN, EDWARD SHERE, Esher Kingston, Surrey Pet April 10 Ord May 16
EYRE, ENOCH, Gt Grimsby Gt Grimsby Pet May 13 Ord May 13
FERRE, CHARLES DANIEL, Central Market, Salesman High Court Pet Jan 21 Ord May 15
FINCHEL, ERNEST WILLIAM, Gracechurch st, Merchant High Court Pet April 29 Ord May 16
FRANKISH, GEORGE, Kingston upon Hull, Bootmaker Kingston upon Hull Pet May 14 Ord May 14
GUNDLETT, JOHN EDWARD, Durham, Confectioner Durham Pet May 14 Ord May 14
HEGGLE, ALFRED GEORGE, Gillingham, Kent, Moulder Rochester Pet May 16 Ord May 16
JAMESON, DOROTHY ANN, Stockton on Tees Stockton on Tees Pet May 13 Ord May 13
JOHNSON, WILLIAM FREDERICK, Fulham High Court Pet May 7 Ord May 14
KIRK, TOM, Gunthorpe, Notts, Commission Agent Nottingham Pet April 30 Ord May 14
MARS, THOMAS, Brighton, Potato Merchant Brighton Pet May 9 Ord May 14
MAUDE, FRANCIS C, Windsor Castle, Berks Windsor Pet April 10 Ord May 15
MCKINSTRY, JOHN MILLIKIN, Walsall, Brown Saddler Walsall Pet May 11 Ord May 13
MERCH, THOMAS HENRY, Gt Yarmouth, Smackmaster Gt Yarmouth Pet May 14 Ord May 15
MORRELL, NICHOLAS, Brighouse, York, Painter Halifax Pet May 16 Ord May 16
ORME, WILLIAM PLATT, Craven mnsns, Lancaster gt High Court Pet May 12 Ord May 14
OWEN, JOHN, Cardiff, Plumber Cardiff Pet May 15 Ord May 15
PAXTON, JOSEPH, Rumer Hill, Bricklayer Walsall Pet May 4 Ord May 15
REES, JOHN, Llansamlet, Glam, Farmer Neath Pet May 15 Ord May 15
SMILES, ANTHONY, Northumbrld, Innkeeper Newcastle on Tyne Pet May 14 Ord May 14
SMITH, WILLIAM FINNINGLEY, Kingston upon Hull, Tailor Kingston upon Hull Pet May 13 Ord May 15
TAYLOR, ALFRED, Bradford, Yorks, Working Jeweller Bradford Pet May 15 Ord May 15
TAYLOR, FREDERICK, Branston, Lincs, Saddler Lincoln Pet May 15 Ord May 15
TRUEMAN, ALFRED JOSEPH, Lewisham, Boot Repairer Greenwich Pet May 13 Ord May 13
TURNER, EDWARD HARRY, Norwich, Draper Norwich Pet May 11 Ord May 16
WEST, ALFRED GARDENER, Portsea, Hants, Baker Portsmouth Pet May 14 Ord May 15
YEOMANS, HERBERT, Canon Pyon, Herefordshire, Farmer Hereford Pet April 13 Ord May 16

ADJUDICATION ANNULLED.

CHAPPLE, EDWIN, Great Torrington, Devon, Gent Barnstaple Adjud Nov 10, 1894 Annul May 12, 1896

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